PRELIMINARY AND FINAL BUDGET/ TRUSTEES' FINANCIAL SUMMARY WORKSHEET

for

School District No.
County
, Montana
For Fiscal Year
*** PRELIMINARY BUDGET: Prior to FY98, Section 20-9-113, MCA, required the trustees of each district to adopt a preliminary budget for the ensuing school fiscal year. This is no longer required. However, Form FP-2 may still be used by any district wishing to prepare a preliminary budget.
*** POSITION ROSTER: A suggested roster format is attached. This assists the county superintendent in budgeting the county retirement fund.
*** Do not submit a copy of the district's preliminary budget to the Office of Public Instruction.
*** For assistance in preparing a preliminary budget, please call Jim Oberembt at 444-1257 or Nancy Hall at 444-9852. Specific budgeting questions may be directed to Joan Anderson at 444-1960, Bonnie Maze at 444-3249, or Tal Redpath at 444-3024.
CERTIFICATION
The preliminary budget set forth in this document is adopted by the Board of Trustees.
Signature, Chair, Board of Trustees Date
Signature, Clerk, Board of Trustees Date

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (FP-2)

PRELIMINARY BUDGET

Adoption of a preliminary budget is optional. Form FP-2 is a suggested format for preparing the preliminary budget. Do not submit a copy of the preliminary budget to the Office of Public Instruction.

USING FORM FP-2

Headings for the three columns of data on this form have been left blank. This will allow each district to use each column and insert data in any manner that meets their needs. Possible headings include: Last Year's FY____ Budget, Next Year's Preliminary FY___ Budget, Next Year FY___ Final Budget; Last Year's FY___ Budget, Actual FY___ Expenditures, Over/Under Budget. The worksheet at a minimum should show Next Year's FY___ Preliminary Budget amounts by fund.

By choosing the column headings, FP-2 may be used to:

- 1) Prepare a preliminary budget for the budgeted fund types to submit to the county superintendent;
- 2) Compare last year's budget to actual expenditures and revenues; OR
- 3) "Roll up" expenditure information to report on the Trustees' Financial Summary.

FUND AND ACCOUNT DEFINITIONS

See section 3-0000 CHART OF ACCOUNTS in the <u>School Accounting Manual</u> for fund, balance sheet, revenue, and expenditure account definitions.

BUDGETED AND NONBUDGETED FUNDS

<u>BUDGETED FUNDS</u> Section 20-9-201, MCA, requires a formal budget be adopted for the following "budgeted funds" in order to expend any money from these funds:

I.egal Authority

01	General Fund	Legal Authority 20-9-301
Bud	geted Special Revenue Funds	
10	Transportation	20-10-143
11	Bus Depreciation	20-10-147
13	Tuition	20-5-307/312
14	Retirement	20-9-501
17	Adult Education	20-7-705
19	Non-Operating Fund	20-9-505
28	Technology Fund	20-9-533
29	Flexibility Fund	20-9-543
Deb	t Service Funds	
50	Debt Service	20-9-438
Cap	ital Projects Funds	
61	Building Reserve	20-9-502

INSTRUCTIONS
PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (FP-2)

NONBUDGETED FUNDS All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from a nonbudgeted fund to the amount of cash balance in the fund, including cash to be received within 30 days (A.R.M. 10.10.207). Budgets may be adopted for "nonbudgeted funds" but ARE NOT REQUIRED.

Non-Budgeted Special Revenue Funds 12 Food Services 15 Miscellaneous Programs Fund 18 Traffic Education 20 Lease-Rental Agreement 21 Compensated Absences Fund 24 Metal Mines Tax Reserve 25 State Mining Impact 26 Impact Aid 27 Litigation Reserve Fund	20-10-201 20-9-507 20-7-507/20-9-510 20-9-509 20-9-512 20-9-231 90-6-307 20-9-514 20-9-515
Permanent Funds	
45 Permanent Endowment Fund	20-9-604/OPI Approved
(Earnings, not principal must be spent	on district operations)
Capital Projects Funds	
60 Building	20-9-508
Enterprise Funds 70 Day Care/Preschool	ODI Approved
71 Industrial Arts	OPI Approved OPI Approved
72 Enterprise - Miscellaneous	OPI Approved
-	
Internal Service Funds 73 Data Processing	Dorrowan IGO
73 Data Processing 74 Purchasing	OPI Approved OPI Approved
75 Central Transportation	OPI Approved
76 Instructional Materials Center	OPI Approved
77 Miscellaneous Internal Service	OPI Approved
78 Self Insurance - Health	OPI Approved
Trust Funds	00.0.604
81 Endowment 82 Interlocal Agreement	20-9-604 20-7-457/20-9-511/
82 Interlocal Agreement (Fund 82 should be preceded with the	20-7-457/20-9-511/
digit 3 when used by Full Service/Specia	
Education Cooperatives.)	_
84 Student Extracurricular Activities	20-9-504
85 Miscellaneous Trust Fund	OPI Approved

INSTRUCTIONS PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

Agency Funds

86	Payroll Fund	20-9-220
87	Claims Fund	20-9-220
88	Investment Earnings Clearing	OPI Approved
89	Retirement/COBRA Insurance	2-18-704
90	Agency A	OPI Approved
91	Agency B	OPI Approved
92	Agency C	OPI Approved
93	Agency D	OPI Approved
94	Agency E	OPI Approved
95	Cafeteria/Flex Plans	OPI Approved

INSTRUCTIONS PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

In order to complete the final budget, the district must complete the Trustees' Financial Summary first. The Trustees' Financial Summary must be submitted to the county superintendent by August 15th.

Worksheets for both budgeted and non-budgeted funds are included is this packet. Budgets ARE NOT REQUIRED for non-budgeted funds but may be adopted at the discretion of each district. If desired, the worksheets for non-budgeted funds may be used for preparation of the Trustees' Financial Summary.

BUDGET CALENDAR - Please refer to the Calendar of Official Duties in Topic 2 of the <u>School Accounting Manual</u> for a calendar of duties relating to the budget completion process.

WORKSHEET FORMAT

The worksheet for each fund follows this format:

- Part 1. Current Revenue Detail Accounts
- Part 2. Current Expenditure Detail Accounts
- Part 3. Schedule of Changes in Fund Balance Recaps current revenue, current expenditures and other financing sources/uses on one page.

BUDGETING REVENUES

Revenue accounts are listed by fund and source. Revenue accounts 1000 - 4999 are considered **Current Revenues** and budgeted for each fund. Revenue accounts 5000 - 5999 **Other Financing Sources** may be budgeted for each year. However, account 6100 Prior Period Revenue Adjustments should never be budgeted for, since prior year adjustments are generally unanticipated corrections of errors made in a prior year. For more information see section 3-0500 for definitions of revenue accounts and section 5-0200 Revenues and Receivables in the School Accounting Manual.

Sections 20-9-141 and 20-9-142, MCA, and other statutes provide that the county superintendent of schools is responsible for anticipating all revenues in the budget and calculating the mill levies. The county superintendent of schools finalizes each school's budget between August 15th and the fourth Monday in August. Each district should assist the county superintendent as needed to assure that all revenues are anticipated in the budget. The best method to become familiar with the mechanical aspects of budgeting revenues is to work through the budget worksheet packet issued every spring by the Office of Public Instruction and to read the Instructions For Completing the Final Budget Report. Each of these documents can be found under School Finance at OPI's web page: www.opi.state.mt.us.

INSTRUCTIONS
PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

BUDGETING EXPENDITURES

Sections 20-9-101 through 20-9-168, MCA, provide the legal steps required for completing the budget. There is no specific or mandatory method (e.g. zero based, line-item object of expenditure, etc.) of budgeting required by law or the Office of Public Instruction. School districts may use any method of budgeting expenditures.

Expenditures should be budgeted on the accrual basis of accounting. This requires that expenditures be budgeted for the fiscal year in which the liability will be incurred. Generally, a liability is incurred when goods or services are received. Therefore, expenditures should be budgeted for goods and services which will be received during the period July 1 to June 30, regardless of when cash will be disbursed.

Section 20-9-209, MCA, allows schools to encumber commitments at year-end for construction in progress or personal property ordered, but not received or paid for. Year-end encumbrances are charged to the budget for that year. As a result, a district which encumbers these commitments at the end of one fiscal year should not include these items in the following year's budget.

For further information see section 5-0300 Expenditures and Payables and 5-0400 Encumbrances in the School Accounting Manual.

Expenditure Account Structure - Level of Detail

Expenditure accounts can consist of between four to six of the following account number components:

Expenditure account components:



Project

District/Fund Oper Org Program Function Object Reporter (Optional)

Each component of the expenditure account number is explained in Sections 3-0300 and 3-0600 in the School Accounting Manual. The "X" stands for the numbers 0 through 9. If an account number component contains an "X" rather than a number, this indicates the balances in the accounts should be combined ("rolled up") into one balance at the level of detail indicated by the number to the left of the "X." For example:

101 1XX 1XXX 1XX Personal Serv-Salaries means:

101 Elementary General Fund

1XX Programs 100 through 199 Regular Education Programs

1XXX Functions 1000 through 1099 Instruction

1XX Expenditure Objects 100 through 199 Personal Services-Salaries

(Note: The organizational unit and project reporter were not used in this example.)

Therefore, the total of expenditure accounts 101-100-1000-100 through 101-199-1999-199 would be reported as one amount on that line of the worksheet.

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

The underlined "X" in each component of the expenditure account number represents the minimum level of detail required for reporting transactions in budgeted funds on the Trustees' Financial Summary.

The worksheets in FP-2 suggest several levels of detail for budgeting. However, districts may budget using any level of detail in each fund. Districts may optionally budget the function component at the third and fourth level of detail and the object component at the second or third level of detail. Regardless of the budget level used, districts must record actual expenditures at the third level expenditure object detail.

Expenditure function accounts 1000 - 3999 and object accounts 100 - 880 are considered **Current Expenditures**. Expenditure object accounts 900 - 999 **Other Financing Uses** should be budgeted for each year. However, object 892 **Prior Period Expenditure Adjustments** should never be budgeted for, since generally this account is used to record unanticipated corrections of errors made in prior years.

Workers' Compensation and Retirement Fund Expenditures

Budgeting and recording workers' compensation and retirement benefit expenditures by function is suggested but not required. Workers' compensation and retirement benefits may be budgeted and accounted for using either of the following options:

Option A: Undistributed ("Rolled up")

Enter the combined total retirement expenditure budget for all functions on the first line, "Option A: Undistributed," in the Retirement Fund (14) section of the worksheet. Undistributed retirement expenditures should be designated using 'XXX' in the program dimension and 'XXXX' in the function dimension of the expenditure account number. This same procedure may be used in other funds such as the General Fund to budget workers' compensation except that '999' should be used in program dimension and '9999' in function dimension. [The XXX's are used by OPI to distribute 'rolled up ' expenditures (for analytical purposes) to programs and functions based upon prorating salaries (1XX) from all funds of the district. The 999's are used to distribute expenditures only in that particular fund.]

Option B: Distributed (Preferred Method)

Enter the retirement expenditure budget for each function level (i.e., 1XXX, 21XX, 221X, etc.) on lines provided under "Option B: Distributed," in the Retirement Fund (14) section of the worksheet. Enter the workers' compensation expenditure budget for each function (i.e. 1XXX, 21XX, 221X, etc.) on the worksheets for the General Fund and any other fund which pays workers' compensation.

<u>Health Insurance and Other Non-Salary Based Benefits</u>

Non-salary based benefits such as, health insurance and housing, must be budgeted and recorded by function (distributed). These benefits may not be budgeted and recorded using an undistributed or 'rolled up' method.

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

FEDERAL AND STATE GRANTS/BUDGET AMENDMENTS

Budget Requirements

Although Section 20-9-201, MCA, identifies the Miscellaneous Programs Fund (15), as a nonbudgeted fund, state and federal grant accounted for in this fund usually require project budgets be prepared in accordance with federal and state regulations. Please check with the

program or accounting specialists at the Office of Public Instruction concerning budget requirements for each specific federal or state grant.

<u>Project Reporter Codes</u>

A three digit project reporter code must be assigned to certain revenue and expenditure accounts. A separate project reporter code must be used for: 1) Each federal or state grant project (revenues and expenditures); 2) Each budget amendment made during the year (expenditures only); and 3) Each interfund transfer made during the year. The district may assign any three digit project reporter code to a grant project, except that codes in the range 910-999 are reserved for assignment by the Office of Public Instruction. The Office of Public Instruction will assign a code in the range 910-949 to each approved budget amendment and a code in the range 950-999 for each interfund transfer. Each project reporter code used must be defined on the Trustees' Annual Financial Summary submitted at year-end.

See pages 3-0500-2 and 3-0600-42 in the School Accounting Manual for more information.

EXAMPLE: POSITION ROSTER FOR FP-2 SAMPLE SCHOOL DISTRICT SALARY DISTRIBUTION SHEET

PAY CODE	NAME	TITLE	GROSS	ELEM SHARE	3%SUB	ELEM TOTAL	TRS	PERS	FICA	W- COMP	HEALTH INSUR	UNEMPLOY
01 100 2300 111		SUPT	45,000	30,000	900	30,900	2,295		2,364	219	1,200	124
		22.01										
01 100 1000 112		PRIN	35,000	35,000	1,050	36,050	2,678		2,758	256	1,800	144
01 100 1000 112	JAMES	K-GRADE	22.050	22,050	662	22.712	1.687		1,737	161	1.800	91
01 100 1000 112	MONSON	GRADE 1	21,870	21,870	656	22,712	1,667		1,737	160	1,800	90
01 100 1000 112	NELSON	GRADE 2	25,560	25,560	767	26,327	1,956		2,014	187	1,800	105
01 100 1000 112	OHM	GRADE 3	29,340	29,340	800	30,220	2,245		2,312	215	1,800	121
01 100 1000 112	PETERSON	GRADE 4	23,310	23,310	699	24,009	1,783		1,837	170	1,800	96
01 100 1000 112	QUALEY	GRADE 5	26,910	26,910	807	27,717	2,059		2,120	197	1,800	111
01 100 1000 112	RICHARDS	GRADE 6	24,570	24,570	737	25,307	1,880		1,936	180	1,800	101
01 100 1000 112	SMITH	GRADE 7	30,420	30,420	913	31,333	2,327		2,397	222	1,800	125
01 100 1000 112	TURNER	P. ED.	24,930	16,620	499	17,119	1,272		1,310	122	1,800	68
01 100 1000 112	WILLIAMS	MUSIC	25,650	17,100	513	17,613,	1,308		1,347	125	1,200	70
01 100 1000 112	COREZ	GRADE 8	20,610	20,610	618	21.228	1.577		1.624	151	1,200	85
		-	-,	-,		, -	,-		,-		,	
	SUB-TOTAL			258,160	7,671	266,111	19,767	0	20,357	1,890	18,600	1,064
				, , , ,	,-	,	, -		-,	,	-,	,
01 100 2220 112	ULSTAD	LIBRARY	21,240	14,160	425	14,585	1,083		1,116	104	1,200	58
01 100 2100 113	HOLLAND	COUNSELOR	25,910	17,940	538	18,478	1,272		1,414	131	1,200	74
01 280 1000 112	MCCONE	SP ED	26,190	26,190	786	26,976	2,004		2,064	192	1,800	108
01 710 3400 150	EXT CURR	STIPENDS	2,000	2,000	60	2,060	153		158	15	0	8
	TOT:CERT:		431,560	383,650	11,510	395,160	29,352	0	30,230	2,806	25,800	1,581
01 100 2300 115		SEC SUPT	16,000	10,667	320	10,987		705	840	78	1,200	44
01 100 2400 115		SEC PRIN	11,000	11,000	330	11,330		727	867	80	1,800	45
01 100 2500 111		BUSI MGR	18,000	12,000	360	12,360		793	946	88	1,200	49
01 100 2500 115		BOOKKEEPER	15,000	10,000	300	10,300		661	788	73	1,200	41
01 100 2600 114		CUSTODIAN	15,000	15,000	450	15,450		991	1,182	638	1,800	62
01 100 2100 113		PT NURSE (.4FTE)	6,000	4,000	120	4,120		264	315	29	720	16
	SUB TOT SUPPORT	81,000	81,000	62,667	1,880	64,547	-	4,142	4,938	987	7,920	258
	305 TOT SUFFORT	01,000	01,000	02,007	1,000	04,547		4,142	4,330	901	1,320	230
17 600 1000 112		ADULT ED	18,000	18,000	540	18,540	1		1,418	132		74
12 910 3000 114		FOOD SERVICE	30,000	30,000	900	30,900		1,983	2,364	1,276		124
		<u> </u>	,-,-			,		,	,	, -		
	GD TOTAL SUPPORT:		129,000	110,667	3,320	113,987		6,125	8,720	2,394	7,920	456
	GD TOTAL		560,560	494,317	14,830	509,146	29,352	6,125	38,950	5,200	25,800	1,581

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PRELIMINARY BUDGET RECAP FY

Fund/Fund Number	Total Budget Requirements	Total Reserves (961-967)***	Reserve Limit	% of Fund Balance Reserved [C]/[B] x 100	Unreserved Fund Balance Reappropr. (970) (if <0, enter 0)***	Estimated Revenues Excluding Fund Balance Reappropr. and District Levies	Distr. Prop. Tax Require. (B-F-G = H) (if<0, enter 0)	Distr Mill Levies (H/Taxable Value x .001)
[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
General Fund 01			20-9-104					
Transportation Fund 10			20%					
Bus Depreciation** Fund 11			N/A					
Tuition Fund 13			N/A					
Retirement Fund 14			35%					
Adult Education Fund 17			35%					
Non-Operating Fund 19			N/A					
Debt Service Fund 50			20-9-438					
Building** Reserve Fund 61			N/A					
Total of All Funds								

^{*} The maximum General Fund Operating Reserve (961) allowed is: (a) 10% of next year's General fund budget OR (b) \$10,000 if (a) is less than \$10,000. If fund balance is negative show -0-.

^{**} It is recommended that the district budget to spend all available dollars in these funds.

^{***} Column [C] + Column [F] MUST equal Line 48, Fund Balance for Budget on the Trustees' Financial Summary. If fund balance is negative show -0-.

GENERAL FUND RESERVE FOR OPERATIONS AND EXCESS GENERAL FUND RESERVES

		ı	
Fund	Balance for Budget (TFS48)	a	
961	Reserve for Operations	b	
963	Reserve for Unused Protested/Delinquent Taxes	С	
964	Reserve for Unused Tax Audit Receipts	d	
		е	
		f	
	Total General Fund Operating/Excess Reserves [b] +[c] +[d] = [g]	gı	
	Unreserved/Reappropriated Fund Balance [a] - [g] = [h]	h	

Must match TFS line 48 which includes unreserved fund balance and total reserves. Must match Column [C], Fund 01, on the Preliminary Budget Report. If fund balance is negative show -0-.

The maximum General Fund Operating Reserve (961) allowed is: (a) 10% of next year's General fund budget OR (b) \$10,000 if (a) is less than \$10,000.

 $^{^{\}text{cdef}}$ Must have full operating reserves in (b) before having any excess reserves. See ARM 10.22.103.

Must match Column [C], Fund 01, on the Preliminary Budget Report. This cannot be negative.
Must match Column [F], Fund 01, on the Preliminary Budget Report.

School District Name & Number:	
County Name:	
Fiscal Year:	

GENERAL FUND **REVENUES**

KE VENCES		 	
FUND SOURCE	DESCRIPTION	 	
01 1110 1117° 1118° 1123d 1130d 1190° 1310b 1320b 1330b 1410d	REVENUE FROM LOCAL SOURCES District - Tax Levies District - Prior Year Protested Tax District - Dept of Rev Tax Audit District - Coal Gross Proceeds District - Tax Title/Property Sales District - Penal/Int on Dlqnt Taxes District - Tuition, Individual District - Tuition, In State SD District - Tuition, Out State SD District - Trans Fees, Individual		
1430° 1440° 1510° 1800° 1900° 1910° 1920° 1945° 1945° 1950° 1960° 1970° 1981°	District - Trans Fees, Out-of-State District - Trans Fees, Other District - Investment Earnings District - Community Service Activ District - Other Revenue - Explain District - Rentals/Bldg & Equipment District - Contributions and Donatn District - Textbook Sale and Rental District - Fees, Resale of Supplies District - Services to Other School District - Services to Other Funds District - Services to Other Funds District - Summer School Revenue		
01	REVENUE FROM COUNTY SOURCES	 	
01 3110 ^w 3120 ^w 3302 ^a 3440 ^w 3444 ^w 3445 ^w 3460 ^e	REVENUE FROM STATE SOURCES State/County Equalization State Guaranteed Tax Base Subsidy State Pymt In Lieu of-Fish/Parks State Personal Property Tax Reim State Block Grant State Combined Fund School Block Grt State Oil and Gas Production Tax		
01 e	REVENUE FROM FEDERAL SOURCES	 	
01 XXXX	TOTAL CURRENT REVENUES FOR FUND 01	 	

^a Actual Non-Levy Revenue Required to be Budgeted in Base Next Year.
^b Actual Non-Levy Revenue Required to be Budgeted in Base or Over Base Next Year.

Other Non-Levy Revenue Estimated to be Budgeted in Base Next Year.

Required to use the amount estimated by the Department of Revenue.

Use worksheets from website to calculate.

GENERAL FUND **REVENUES**

FUND SOURCE	DESCRIPTION		
01 5200° 5300° 5700°	OTHER FINANCING SOURCES Sale/Comp for Loss of Assets Operating Transfer from Other Funds Resources from Other Districts		
6100 ^f	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments	 	
0970° 9710°	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated Residual Equity Transfers In	 	
	REVENUES, OTHER FINANCING SOURCES, DJUSTMENTS, AND EQUITY SOURCES		

^a Actual Non-Levy Revenue Required to be Budgeted in Base Next Year. ^b Actual Non-Levy Revenue Required to be Budgeted in Base or Over Base Next Year.

Other Non-Levy Revenue Estimated to be Budgeted in Base Next Year.

Required to use the amount estimated by the Department of Revenue.

f Item should not be budgeted.

Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

GENERAL FUND EXPENDITURES

FUND PRG FUNC	OBJ	DESCRIPTION	 	
01 1XX 1XXX		INSTRUCTION		
	112	Regular Salaries, Teachers		
	115			
	117	5	 	
	122		 	
		Sick Leave Termination Pay	 	
	170	Vacation Termination Pay	 ·	
			 · 	
	1XX	Personal Services - Salaries	 	
	250	∸	 	
	260	Health Insurance Life and Disability Insurance	 	
	270	Life and Disability insurance		
	2XX	Personal Services - Benefits	 	
	320	Professional-Educational Services	 	
	3XX	Purchased Prof/Tech Services	 	
	440	Repair & Maintenance Services	 	
	4XX	Purchased Property Services	 	
	E 2 2	Dogtage Dotty Coch		
	532 550	5, 1	 	
	581		 	
	5XX	Other Purchased Services	 	
	610	Supplies		
	615	± ±		
	640	Books		
	650		 	
	660	Minor Equipment	 	
	6xx	Supplies and Materials	 ·	
	OAA		 	
	730	Major Equipment	 	
	7XX	Property and Equipment Acquisition	 	
	800	Other		
		3032	 	
	8	Other Expenditures		
01 1XX 21XX		SUPPORT SERVICES - STUDENTS		
	113	Regular Salaries, Professional		
		Regular Salaries, Clerical		
		Regular Salaries, Aides	 	
		Temporary Salaries	 	
		Sick Leave Termination Pay	 	
	170	Vacation Termination Pay	 	
	1XX	Personal Services - Salaries	 	
GENERAL FUND	_		-	
EXPENDITURES			 	
DIMID DDG DITT	OD -	DECOLOR	 	
FUND PRG FUNC	ORU	DESCRIPTION	 	

01 1XX 21XX		SUPPORT SERVICES - STUDENTS Workers Compensation			
	260				
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	21111	rendial bervieed benefite			
	320	Professional-Educational Services			
	3 X X	Purchased Prof/Tech Services			
	440	Donair (Maintenange Corriges			
	440	Repair & Maintenance Services			
	4XX	Purchased Property Services			
	532	Postage, Petty Cash			
	550	Printing & Duplication			
	581	In District Travel			
	$\overline{5XX}$	Other Purchased Services			
	C10	Change 1 de a			
	610 615	Supplies Replacement Supplies and Parts			
	640	Books	-		
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	$\overline{7XX}$	Property and Equipment Acquisition			
	0.00	Ohhor			
	800	Other			
	8	Other Expenditures			
01 1XX 221X	110	SUPPORT SERVICES - INSTRUCTIONAL STAFF	₹		
	112	Regular Salaries, Teachers			
	117 120	Regular Salaries, Aides Temporary Salaries			
	150	Stipends, Prof-Educational	-		
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260				
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	340				
	3 X X	Purchased Prof/Tech Services			
ENERAL FUND XPENDITURES					
TINDI I OVEO					
UND PRG FUNC	OBJ	DESCRIPTION			
• • • • • • • • • • •	••••			•	•••••
01 1XX 221X	440	SUPPORT SERVICES - INSTRUCTIONAL STAFF Repair & Maintenance Services	? 		
	4 7777	Provide and Provide C			
	4XX	Purchased Property Services			

	532	Postage, Petty Cash			
	550 501	Printing & Duplication In District Travel			
	581 582	Out of District Travel/Inservice Trng			
	5XX	Other Purchased Services			
	610	Supplies			
		Replacement Supplies and Parts			
	640	Books			
	650 660	Periodicals Minor Equipment			
	000	Fillor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	$\overline{7XX}$	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
	-	other impendicules			
01 1XX 222X		EDUCATIONAL MEDIA SERVICES			
		Regular Salaries, Teachers Regular Salaries, Aides			
		Temporary Salaries			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	$\overline{1}\overline{X}\overline{X}$	Personal Services - Salaries			
	250	Workers Compensation			
		Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Popair (Maintonango Corvigos			
	440 450	Repair & Maintenance Services Rental			
	4XX	Purchased Property Services			
	532	Postage, Petty Cash			
	550	Printing & Duplication			
	581	In District Travel			
	5XX	Other Purchased Services			
GENERAL FUND					
<u>EXPENDITURES</u>					
FUND PRG FUNC	OBJ	DESCRIPTION			
	••••		• • • • • • • • • • • • •	• • • • • • • • • • •	• • • • • • • • • • • •
01 1XX 222X		EDUCATIONAL MEDIA SERVICES Supplies			
		Replacement Supplies and Parts			
	640	Books			
		Periodicals Minor Equipment			
		Minor Equipment Computer Software			
	660	Media Software			
	6XX	Supplies and Materials			

	730	Major Equipment			
	$\overline{7}\overline{x}\overline{x}$	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
01 1XX 23XX	111	SUPPORT SERVICES - GENERAL ADMINISTRA Regular Salaries, Administrators			
	115	Regular Salaries, Clerical			
	120 150	Temporary Salaries			
		Stipends, Prof-Educational Sick Leave Termination Pay			
		Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250 260	Workers Compensation Health Insurance			
	270	Life and Disability Insurance			
		<u>-</u>			
	2XX	Personal Services - Benefits			
	310	Office/Administrative Services			
		Professional-Educational Services			
	330 340	Other Professional Services Technical Services			
	340	recimited betvices			
	зхх	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	450	Rental			
	$\overline{4xx}$	Purchased Property Services			
	F 2 0	Tonoman Linkiliku			
	520 531	Insurance, Liability Telephone			
	532	Postage			
		Advertising			
	550 581	Printing & Duplication In District Travel			
	582	Out of District Travel			
GENERAL FUND	5XX	Other Purchased Services	·		
EXPENDITURES					
FUND PRG FUNC	OP T	DESCRIPTION			
•••••••••••		DESCRIPTION	• • • • • • • • • • • •	•	••••••
01 1XX 23XX		SUPPORT SERVICES - GENERAL ADMINISTRA	TION		
	610 615	Supplies Penlagement Supplies and Barts			
	640	Replacement Supplies and Parts Books			
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment - New			
	740	Major Equipment - Replacement			
	7 <u>x</u> x	Property and Equipment Acquisition			
	800				
	800	Other			

	810	Professional Dues	 	
	8	Other Expenditures	 	
01 1XX 24XX	119 120 150 160	SUPPORT SERVICES - SCHOOL ADMINISTRAT Regular Salaries, Administrators Regular Salaries, Clerical Other Supervisory Salaries Temporary Salaries Stipends, Prof-Educational Sick Leave Termination Pay Vacation Termination Pay Personal Services - Salaries		
	260	Workers Compensation Health Insurance Life and Disability Insurance		
	$\overline{2XX}$	Personal Services - Benefits	 	
	340 3XX	Professional-Educational Services Other Professional Services Technical Services Purchased Prof/Tech Services		
	440 450	Repair & Maintenance Services Rental	 	
	4XX	Purchased Property Services		
	540 550	Telephone Postage Advertising Printing & Duplication In District Travel Out of District Travel		
	5 xx	Other Purchased Services	 	
	640	Supplies Replacement Supplies and Parts Books Periodicals Minor Equipment		
GENERAL FUND	6XX	Supplies and Materials		
EXPENDITURES			 	
FUND PRG FUNC	OBJ	DESCRIPTION	 	
01 1XX 24XX		SUPPORT SERVICES - SCHOOL ADMINISTRAT Major Equipment	 	
	$\overline{7xx}$	Property and Equipment Acquisition		
	800 810	Other Professional Dues	 	
	8	Other Expenditures	 	
01 1XX 25XX	111 115 119 120 150 160	SUPPORT SERVICES - BUSINESS SERVICES Regular Salaries, Administrators Regular Salaries, Clerical Chief Business Official Temporary Salaries Stipends, Prof-Educational Sick Leave Termination Pay Vacation Termination Pay		

PAGE____

	$\overline{1XX}$	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	320 330	Professional-Educational Services Other Professional Services			
	340	Technical Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	J1111				
	440 450	Repair & Maintenance Services Rental			
	430	Keiicai			
	4XX	Purchased Property Services			
	520	Insurance, Liability			
	531	Telephone			
	532 540	Postage Advertising			
		Printing & Duplication			
	581	In District Travel			
	582	Out of District Travel			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
		Books Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
GENERAL FUND	7XX	Property and Equipment Acquisition			
EXPENDITURES					
EIIND DDG EIING	OD T	DECCRIPTION			
FUND PRG FUNC	080	DESCRIPTION		• • • • • • • • • •	••••••
01 1XX 25XX		SUPPORT SERVICES - BUSINESS SERVICES			
	810	Professional Dues			
	8	Other Expenditures			
01 1XX 26XX		OPERATIONS AND MAINTENANCE OF PLANT			
		Custodial Salaries			
		Temporary Salaries Overtime			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	$\overline{1XX}$	Personal Services - Salaries			
		Workers Compensation Health Insurance	-	-	
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	444	tersonar services - penetics			
		Professional-Educational Services			
	340	Technical Services			

	3XX	Purchased Prof/Tech Services			
	411	Utilities, Gas			
		Utilities, Electricity			
	421	Water/Sewage			
	431	Disposal Services			
	440	Repair & Maintenance Services			
	460	Minor Construction Services			-
	$\overline{4XX}$	Purchased Property Services			
	TAA	ruichased Flopercy Services			
	532	Postage, Petty Cash			
	581	In District Travel			
	582	Out of District Travel			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	OAA	supplies and materials			
731	0 Ma	jor Equipment - New			
75		Major Equipment - Replacement			
	, 10	najor ządzpmone nepracomone			
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
ENERAL FUND					
		D-0.00-1-0-1-0-1			
UND PRG FUNC	OBJ	DESCRIPTION			
01 1XX 27XX		STUDENT TRANSPORTATION			
01 1222 27222		Regular Salaries, Clerical			
	118	Regular Salaries, Drivers			
	119	Transportation Supervisors			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
		•			
	2XX	Personal Services - Benefits			
	340	Technical Services			
	~===				
	3 X X	Purchased Prof/Tech Services			
	440	Donair & Maintenance Commisses			
	440 450	Repair & Maintenance Services Rental			
	-50	NOTICAL			
	4XX	Purchased Property Services			
					
	513	Contracted Services, Private Contr			
	514	Individual Contracts			
	515	Contingency			
See instruct	ions i	included with this worksheet. 9	F	PAGE	

	PREL	IMINARY AND FINAL BUDGET/TRUSTEES' FIR	NANCIAL SUMMARY	WORKSHEET	FP-2
	516	Field Trips			
	520				
	531	Telephone			
	532				
	540				
	550				
	581 582				
	5XX	Other Purchased Services			
	610	Supplies			
	615				
	624				
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
GENERAL FUND EXPENDITURES					
FUND PRG FUNC	OBJ	DESCRIPTION			
01 1XX 28XX	• • • • •	SUPPORT SERVICES - CENTRAL	••••••	• • • • • • • • • • • •	•••••
01 1AA 20AA		Regular Salaries, Professional			
	115				
	117				
	120	Temporary Salaries			
	160				
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	320	Professional-Educational Services			
	3XX	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	4xx	Purchased Property Services			
	532	Postage, Petty Cash			·
	550	Printing & Duplication			
	581	In District Travel			
	582	Out of District Travel			

610 Supplies

5XX Other Purchased Services

615 Replacement Supplies and Parts

PAGE____

6XX

650 Periodicals 660 Minor Equipment

730 Major Equipment

Supplies and Materials

	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
01 280 21XX		SPECIAL EDUCATION-SUPPORT SERVICES			
	113 115	Regular Salaries, Professional Regular Salaries, Clerical			
	117	Regular Salaries, Aides			
	120 160	Temporary Salaries Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	$\overline{1XX}$	Personal Services - Salaries			
GENERAL FUND EXPENDITURES					
FUND PRG FUNC	ОВЛ	DESCRIPTION			
•••••	• • • • •	•••••	• • • • • • • • • • •	• • • • • • • • • •	• • • • • • • • • • •
01 280 21XX		SPECIAL EDUCATION-SUPPORT SERVICES Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	$\overline{4xx}$	Purchased Property Services			
	581	In District Travel			
	5 XX	Other Purchased Services			
	C10	Cumiling			
	610 615	Supplies Replacement Supplies and Parts			
	640 650	Books Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			·
	730	Major Equipment			
	$\overline{7xx}$	Property and Equipment Acquisition			
	8	Other Expenditures			
01 280 221X		SPECIAL EDUCATION-SUPPORT SERVICES			
	320	Professional-Educational Services			
	3 <u>xx</u>	Purchased Prof/Tech Services			
	582	Out of District Travel, Training			
	50Z	Other Purchased Services			
	JAA	COMOL LALCHABEA DELVICES			
01 280 24XX	111	SPECIAL EDUCATION-ADMINISTRATION Director's Salaries			

PAGE__

	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
GENERAL FUND EXPENDITURES					
FUND PRG FUNC	OBJ	DESCRIPTION			
01 280 27XX	••••	STUDENT TRANSPORTATION - SPECIAL EDUC	CATTON		•
01 200 271111	115	Regular Salaries, Clerical			
		Regular Salaries, Drivers			
	119 160			·	
		Vacation Termination Pay			
	$\overline{1XX}$	Personal Services - Salaries			
	IAA	reisonal bervices - baraffes			
		Workers Compensation		·	·
		Health Insurance Life and Disability Insurance			
	270	Life and Disability insurance			
	2XX	Personal Services - Benefits			
	340	Technical Services			
	340	rechnical Services			
	3XX	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	450	Rental			
	4				
	4XX	Purchased Property Services			
	513	Contracted Services, Private Contr			
	514 515	Individual Contracts Contingency			
	516	<u> </u>			
	520	Insurance, Liability			
		Telephone Postage			
		Advertising			
	550	Printing & Duplication			
		In District Travel Out of District Travel			
	302	out of District Haver			
	5XX	Other Purchased Services			
	610	Supplies			
		Replacement Supplies and Parts			
	624 660	Vehicle Fuel Minor Equipment			
	000	THIST Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	777	December and Berlinset Jamilelile			
	7XX	Property and Equipment Acquisition			
01					

PRELIMI	NARY A	AND	FINAL	BUDGET/TRUSTEES'	FINANCIAL	SUMMARY	WORKSHEET	FP-2
								

GENERAL FUND **EXPENDITURES**

FUND PRG FU	JNC OBJ	DESCRIPTION			
•••••	• • • • • • • •	•••••	••••••	• • • • • • • • • • • • •	• • • • • • • • • • • •
01 3 12	XXX	VO ED -			
	112	Regular Salaries, Teachers			
	115	Regular Salaries, Clerical			
	117				
	122	Substitute Teachers			
		Sick Leave Termination Pay			
	170				
	$\overline{1}\overline{x}\overline{x}$	Personal Services - Salaries			
		1010011111 001111000 001111100			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	320	Professional-Educational Services			
	3 X X	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
		-			
	$\overline{4xx}$	Purchased Property Services			
		• •			
	532	Postage, Petty Cash			
	550	Printing & Duplication			
	581	In District Travel			
	301	III DIBCIICO IIAVCI			
	$\overline{5xx}$	Other Purchased Services			
	JAA	Other Furchased Services			
	C10	Ourseld a			
	610	Supplies			
	615	Replacement Supplies and Parts			
	640	Books			
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	$\overline{7}\overline{x}\overline{x}$	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
01 3 24	1 Y Y	VO ED - ADMINISTRATION			
01 J Z	111	Director's Salaries			
		Director 5 Daraties			
	$\overline{1XX}$	Personal Services - Salaries			
	IAA	reisonal Services - Salaries			
	050	Marshare Comparation			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			

Copy this page for each Vocational Education project.

GENERAL FUND **EXPENDITURES**

כדאדדי	ממת	TITALC	OD T	DECCDIDUTON			
מאט	PRG	FUNC	OBO	DESCRIPTION			
•••	••••	•••••	• • • • •	•••••	•••••	•••••	• • • • • • • • •
01	420	1XXX	SF	PECIAL PROGRAMS - TITLE 1			
			112	Regular Salaries, Teachers			
			115	Regular Salaries, Clerical			
			117	Regular Salaries, Aides			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			$\overline{1}\overline{x}\overline{x}$	Personal Services - Salaries			
					·		
			250	Waxlana Componantion			
			250	Workers Compensation			
			260	Health Insurance		<u> </u>	
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			
			320	Professional-Educational Services			
			320	FIOLESSIONAL-Educacional Services			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
				-			
			4XX	Purchased Property Services	·		
			12121	rurchased froperty bervices			
			F 2 0	Donton Dotton Cont			
			532	Postage, Petty Cash			
			550	Printing & Duplication			
			581	In District Travel			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts		<u> </u>	
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			6XX	Supplies and Materials			
			V	Supplied and modeland			
			730	Major Equipment			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			800	Other			
			8	Other Expenditures			
			J	odici Expendicares			

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GENERAL FUND **EXPENDITURES**

FUND PRG FUNC	OBJ	DESCRIPTION		
01 710 27XX	118	SCHOOL SPONSORED ACTIVITIES - TRANSPOREGULAR Salaries, Drivers	RTATION	
	$\overline{1XX}$	Personal Services - Salaries		
	2XX	Personal Services - Benefits		
	3XX	Purchased Prof/Tech Services		
	440	Repair & Maintenance Services		
	4XX	Purchased Property Services		
	513 520	Contracted Services, Private Contr Insurance		
	5XX	Other Purchased Services		
	610 615 624	Supplies Replacement Supplies and Parts Vehicle Fuel		
	6XX	Supplies and Materials		
	730	Major Equipment		
	<u>7xx</u>	Property and Equipment Acquisition		
01 710 34XX	119 120 150	SCHOOL SPONSORED ACTIVITIES Activities Director Salaries Temporary Salaries Extracurricular Stipend		
	1XX	Personal Services - Salaries		
	$\overline{2XX}$	Personal Services - Benefits		
	<u>3XX</u>	Purchased Prof/Tech Services		
	4XX	Purchased Property Services		
	520	Insurance		
	5XX	Other Purchased Services		
	610 615	Supplies Replacement Supplies and Parts		
	6XX	Supplies and Materials		

GENERAL FUND EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
••••			• • • • •		•••••	• • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •
01	710	34XX	730	SCHOOL SPONSORED ACTIVITIES Major Equipment			
			7XX	Property and Equipment Acquisition			
			810	Dues			
			8	Other Expenditures			
01	720	27XX	118	SCHOOL SPONSORED ATHLETICS - TRANSPOR Regular Salaries, Drivers	TATION		
			$\overline{\mathtt{1XX}}$	Personal Services - Salaries			
			$\overline{2XX}$	Personal Services - Benefits			
			$\overline{3XX}$	Purchased Prof/Tech Services	- <u></u>		
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			513	Contracted Services, Private Contr			
			520	Insurance			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			624	Vehicle Fuel			
			6XX	Supplies and Materials			
			730	Major Equipment			
			7 <u>xx</u>	Property and Equipment Acquisition			
01	720	35XX		SCHOOL SPONSORED ATHLETICS			
			119	Activities Director Salaries			
			120 150	Temporary Salaries Extracurricular Stipend		=	-
			150	Exclaculificatal Scipena		-	-
			1XX	Personal Services - Salaries			
			$\overline{2XX}$	Personal Services - Benefits			
			3XX	Purchased Prof/Tech Services		·	=
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			520 582	Insurance Out of District Travel			
			5XX	Other Purchased Services			
			610 615	Supplies Replacement Supplies and Parts			
CIDATE	י דער	ביותדי	6XX	Supplies and Materials			
GENEF EXPEN							
FUND	PRG	FUNC	OBJ	DESCRIPTION			

01 720	35XX		SCHOOL SPONSORED ATHLETICS Major Equipment
		$\overline{7XX}$	Property and Equipment Acquisition
		810	Dues
		8	Other Expenditures
01 910	3100		SCHOOL FOOD SERVICES
01 999	9999		UNDISTRIBUTED EMPLOYEE BENEFITS (Option A - Undistributed)*
		220 230 240	Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment Workers Compensation
		2XX	Personal Services - Benefits
* Health	insu		Personal Services - Benefits must be budgeted by function.
		rance	
01 XXX 01 1XX	XXXX 6100	xxx 910	must be budgeted by function.
01 XXX 01 1XX 01 1XX	XXXX 6100 6200	xxx 910 920	must be budgeted by function. TOTAL CURRENT EXPENDITURES - FUND 01 OTHER FINANCING USES Operating Transfers to Other Funds (c)
01 XXX 01 1XX 01 1XX 01 XXX	XXXX 6100 6200 XXXX	xxx 910 920 892 998	must be budgeted by function. TOTAL CURRENT EXPENDITURES - FUND 01 OTHER FINANCING USES Operating Transfers to Other Funds (c) Resources to Other Districts PRIOR PERIOD ADJUSTMENTS
01 XXX 01 1XX 01 1XX 01 XXX 01 999 01 999 TOTAL CO	XXXX 6100 6200 XXXX 9999 9999 JRREN	910 920 892 998 999	must be budgeted by function. TOTAL CURRENT EXPENDITURES - FUND 01 OTHER FINANCING USES Operating Transfers to Other Funds (c) Resources to Other Districts PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a) EQUITY USES New Operating Reserves (b)

Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

⁽c) Transfer to Compensated Absences Fund (21) or Litigation Fund (27).

GENERAL FUND

SC	HEDULE OF CHANGES IN FUND BALANCE			
• •		• • • • • • • • • •	• • • • • • • • • •	• • • • • • • • • • • •
SC	URCES:			
1	TOTAL BEGINNING FUND BALANCE JULY 1, 20		- 	
2	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			
ບຣ	BES:			
3	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			
	Increase (Decrease) in Reserve for Inventories Last year This year			
	Increase (Decrease) in Reserve for Encumbrances			
	Last year This year			
5	TOTAL ENDING FUND BALANCE JUNE 30, 20			

GE	NERAL FUND			F'Y
	ANGES IN FUND BALANCE	BUDGET	APPROVED BUDGET	
• •	urces:	• • • • • • • • • • • • •	•••••	•••••••
1	TOTAL BEGINNING FUND BALANCE JULY 1, 20	XXXXXXXXXX	XXXXXXXXXX	
2	TOTAL CURRENT REVENUES			
	OTHER FINANCING SOURCES 01 5200 Sale/Comp for Loss of Assets 01 5300 Operating Transfer from Other Funds 01 5700 Resources from Other Districts			
6	PRIOR PERIOD ADJUSTMENTS 01 6100 Prior Period Revenue Adjustments	xxxxxxxxxx	xxxxxxxxxx	
7 8	EQUITY SOURCES 01 0970 Unrsrvd Fund Balance Reappropriated 01 9710 Residual Equity Transfers In			xxxxxxxxxx
9	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES $(2+3+4+5+6+7+8=9)$			
US	ES:			
10	TOTAL CURRENT EXPENDITURES		· 	
11 12	OTHER FINANCING USES 01 1XX 6100 910 Operating Transfers to Other Funds (c) 01 1XX 6200 920 Resources to Other Districts			
13	PRIOR PERIOD ADJUSTMENTS 01 XXX XXXX 892 Prior Period Expenditure Adjmnts (a)	xxxxxxxxxx	xxxxxxxxx	
14	EQUITY USES 01 999 9999 998 New Operating Reserves (b)			xxxxxxxxxx
15	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES (10 + 11 + 12 + 13 + 14 = 15)			
16 17	Increase (Decrease) in Reserve for Inventories (a) Increase (Decrease) in Reserve for Encumbrances (a)		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
18	TOTAL ENDING FUND BALANCE JUNE 30, 20 (Line 1 + 9 - 15 + 16 + 17 = 18)	XXXXXXXXXX	XXXXXXXXXX	
(a) (b)	Item should not be budgeted. Item may appear in a budget column but not in an act ARM 10.22.107.	cual revenue o	r expenditure	column. See

PAGE

Transfer to Compensated Absences Fund (21) or Litigation Reserve Fund (27).

TRANSPORTATION FUND REVENUES

FUND SOURCE	DESCRIPTION			
•••••	•••••	• • • • • • • • • • • •	•••••••	• • • • • • • • • • • • • • • • • • • •
10	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1123 1130	District - Coal Gross Proceeds District - Tax Title/Property Sales			
1190	District - Penal/Int on Dlqnt Taxes		-	
1410	District - Trans Fees, Individual		_	
1420	District - Trans Fees, Individual District - Trans Fees, In State SD			
1430	District - Trans Fees, Out State SD			
1440	District - Trans Fees, Other			
1510	District - Investment Earnings			
1800	District - Community Service Activ			
1900	District - Other Revenue - Explain			
1910	District - Rentals/Bldg & Equipment			
1920	District - Contributions and Donatn			
1950	District - Services to Other School			
10	REVENUE FROM COUNTY SOURCES			
2220	County Transportation Reimbursement			
10	REVENUE FROM STATE SOURCES			
3210	State Transportation Aid			
3302	State Pymt In Lieu of-Fish/Parks			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445 3460	State Combined Fund School Block Grt State Oil and Gas Production Tax			
3460	State Off and Gas Production Tax		-	
				
				
10	REVENUE FROM FEDERAL SOURCES			
10 XXXX TOTAL (CURRENT REVENUES - FUND 10			
10	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
5700	Resources from Other Districts			
3,00	Resources from Other Districts			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
a a	EQUITY SOURCES			
0970 ⁹	Unrsrvd Fund Balance Reappropriated			
9710	Residual Equity Transfers In		_	
TOTAL CURRENT BEVI	ENUES, OTHER FINANCING SOURCES,			
	STMENTS, AND EQUITY SOURCES,			
TRIOR TERTOD ADOUG	JIMENIO, AND EQUIII BOOKEED			
f Item should	not be budgeted.			
	pear in a budget column but not in an a	ctual revenue	or expenditur	e column. See
ARM 10.22.10	07.			
TRANSPORTATION FUN	ND			
EXPENDITURES				
	DECCRIPETON			
FUND PRG FUNC OBJ	DESCRIPTION			
10 1XX 23XX				
	SIIPPORT SERVICES - CENERAL ADMINICUDI	7.1.1 ()1/1		
	SUPPORT SERVICES - GENERAL ADMINISTRA Salaries, Official/Administrative	ATTON		
111	Salaries, Official/Administrative			
111		ATTON		

	1XX	Personal Services - Salaries			
10 1XX 24XX		SUPPORT SERVICES - SCHOOL ADMIN			
	111	Regular Salaries, Administrators			
	115 120	Regular Salaries, Clerical Temporary Salaries			
	150	Stipends, Prof-Educational			
		Sick Leave Termination Pay			
	1/0	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260 270	Health Insurance Life and Disability Insurance			
	270	life and Disability insulance			
	2XX	Personal Services - Benefits			
10 1XX 25XX		SUPPORT SERVICES - BUSINESS SERVICES			
	111	,			
	115	Regular Salaries, Clerical			
	1XX	Personal Services - Salaries			
	250	Marshare Company of the			
		Workers Compensation Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	2 A A	rersonal Services - Benefics			
10 1XX 26XX		OPERATIONS AND MAINTENANCE OF PLANT			
		Custodial Salaries Sick Leave Termination Pay			
		Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
		Health Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	340	Technical Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	411	Utilities, Gas			
		Utilities, Electricity			
		Water/Sewage Disposal Services			
	440	Repair & Maintenance Services			
	460	Minor Construction Services			
	4xx	Purchased Property Services			
TRANSPORTATION					
EXPENDITURES					
FUND PRG FUNC	OBJ	DESCRIPTION			
•••••	••••	••••••••	•••••••	•	•••••
10 1XX 26XX		OPERATIONS AND MAINTENANCE OF PLANT			
	5XX	Other Purchased Services			
	C10	O			
	610 615	Supplies Replacement Supplies and Parts			
	660	Minor Equipment			

	6XX	Supplies and Materials			
	730	Major Equipment - New			
	730	Major Equipment - New			
	=				
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
10 1XX 27XX		STUDENT TRANSPORTATION			
IO IAA Z/AA					
	115	Regular Salaries, Clerical			
	118	Regular Salaries, Drivers			
	119	Transportation Supervisors			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	2,0	Tire and Dibability institute			
	$\overline{2XX}$	Demonal Commisses Demofiles			
	2 X X	Personal Services - Benefits			
	340	Technical Services			
	310	redimired berviees			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	JAA	Fulchased Fiol/Tech Services			
	440	Repair & Maintenance Services			
	450	Rental			
	150	Reflect			-
	$\overline{4XX}$	Purchased Property Services			
	TAA	ruichased Floperty Services			
	513	Contracted Services, Private Contr			
	514	Individual Contracts			
	515	Contingency			
	520	Insurance, Liability			
	531	Telephone			
	532				
		Postage			
	540	Advertising			
	550	Printing & Duplication			
	581	In District Travel			
	582	Out of District Travel			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	624				
	660	Minor Equipment			
	000	TITIOI DAGIPMONO			
	6XX	Supplies and Materials			
	OAA	Supplies and Macellais			
RANSPORTATIO	N FUN	TD .			
<u>XPENDITURES</u>					
UND PRG FUNC	OBJ	DESCRIPTION			
• • • • • • • • • •	• • • • •	•••••	• • • • • • • • • •	• • • • • • • • • •	••••••
10 1XX 27XX		STUDENT TRANSPORTATION			
	730	Major Equipment			
	, 50				
	7 x x	Property and Equipment Acquisition			
	/ AA	Froperty and Equipment Acquisition			
10 1333 43333		EACTITUTED ACCUITATUTONS			
10 1XX 4XXX		FACILITIES ACQUISITIONS			
	130	Major Equipment			

PAGE___

	7xx	Property and Equipment Acquisition			
	/ ^ ^	Property and Equipment Acquisition			
10 1XX 5XXX		DEBT SERVICE OTHER THAN BONDED INDEBT Principal on Leases	'EDNESS		
	850	Interest on Leases			
	8	Other Expenditures			
10 280 27XX		STUDENT TRANSPORTATION - SPECIAL EDUC Regular Salaries, Clerical	ATION		
	118	Regular Salaries, Drivers			
		Sick Leave Termination Pay Vacation Termination Pay			
	1XX	Personal Services - Salaries			
		Workers Compensation			
		Health Insurance Life and Disability Insurance			
	$\overline{2}\overline{x}\overline{x}$	Personal Services - Benefits			
	2AA				
	340	Technical Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	450	Rental			
	4XX	Purchased Property Services			
	-1 2				
	513 514	Contracted Services, Private Contr Individual Contracts			
		Contingency			
	520 531	Insurance, Liability Telephone			
		Postage			
	540	Advertising			
	550 581	Printing & Duplication In District Travel			
	582	Out of District Travel			
		Other Purchased Services			
	5XX	Other Purchased Services			
TRANSPORTATIO	N FIIN	D			
EXPENDITURES	. 1 011				
FUND PRG FUNC	OB.T	DESCRIPTION			
•••••••••	••••	• • • • • • • • • • • • • • • • • • • •	•	• • • • • • • • • • • •	•••••
10 280 27XX		STUDENT TRANSPORTATION - SPECIAL EDUC	'ATION		
		Supplies			
		Replacement Supplies and Parts Vehicle Fuel			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	$\overline{7XX}$	Property and Equipment Acquisition			

10 280 5XXX	DEBT SERVICE OTHER THAN BONDED INDEBT	EDNESS		
840 850	E			
8	Other Expenditures			
10 999 9999	UNDISTRIBUTED EMPLOYEE BENEFITS (Option	on A - Undist	ributed)	
210 220 230 240 250	Contribution, TRS Contribution, PERS Contribution, Unemployment			
10 XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 10			
10 1XX 6200 920	OTHER FINANCING USES Resources to Other Districts			
10 XXX XXXX 892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a)			
10 999 9999 998	EQUITY USES New Operating Reserves (b)			
	PENDITURES, OTHER FINANCING USES, USTMENTS, AND EQUITY SOURCES			

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. ARM 10.22.107. (b)

TRANSPORTATION FUND

SC	CHEDULE OF CHANGES IN FUND BALANCE	 	
sc	OURCES:		
1	TOTAL BEGINNING FUND BALANCE JULY 1, 20	 	
2	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
υs	GES:		
3	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
	Increase (Decrease) in Reserve for Inventories Last year This year	 	
	Increase (Decrease) in Reserve for Encumbrances Last year This year	 	
5	TOTAL ENDING FUND BALANCE JUNE 30, 20		

TRANSPORTATION SCHEDULE DATA - See Budget Instructions		
Regular education students on schedule amount	0005	
Contingency for regular education students (May not exceed 10% of 0005)	0006	
Maximum County Reimbursement (50% of lines 0005+0006)	2220	
Maximum State Reimbursement (50% of lines 0005+0006)	3210	
Maximum On-Schedule Reimbursement (Line 2220 + 3210)	Max	
Amount Over-Schedule: Line 3 Above Total Exp/Uses minus Line Max	0011	

Reserves above 20% are used to reduce the county reimbursement (2220) first and then the state reimbursement (3210).

⁽a)

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107. (b)

BUS DEPRECIATION FUND REVENUES

FUND SOURCE	DESCRIPTION	
11 1110 1123 1130 1190 1510	REVENUE FROM LOCAL SOURCES District - Tax Levies District - Coal Gross Proceeds District - Tax Title/Property Sales District - Penal/Int on Dlqnt Taxes District - Investment Earnings District - Other Revenue - Explain	
11	REVENUE FROM COUNTY SOURCES	
3302 3420 3430 3440 3444 3445 3460	REVENUE FROM STATE SOURCES State Pymt In Lieu of-Fish/Parks State Corporation License Tax State Aeronautics Fee State Personal Property Tax Reim State Block Grant State Combined Fund School Block Grt State Oil and Gas Production Tax	
11	REVENUE FROM FEDERAL SOURCES	
11 XXXX	TOTAL CURRENT REVENUES - FUND 11	
11 5200	OTHER FINANCING SOURCES Sale/Comp for Loss of Assets PRIOR PERIOD ADJUSTMENTS	
6100 ^f 0970 ^g	Prior Period Revenue Adjustments EQUITY SOURCES	
TOTAL CURRENT RE	Unrsrvd Fund Balance Reappropriated VENUES, OTHER FINANCING SOURCES, USTMENTS, AND EQUITY SOURCES	

PAGE

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

BUS DEPRECIATION FUND **EXPENDITURES**

FUND	PRG	FUNC	OBJ	DESCRIPTION		
11	1XX	27XX	740	STUDENT TRANSPORTATION Major Equipment-Replacement		
11	280	27XX	740	SPECIAL EDUCATION - STUDENT TRANSPORTA Major Equipment-Replacement	TION	
11	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 11		 <u> </u>
				OTHER FINANCING USES		
11	XXX	XXXX	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a)		
11	999	9999	971	EQUITY USES Residual Equity Transfers Out		
				ENDITURES, OTHER FINANCING USES, STMENTS, AND EQUITY SOURCES		

Since revenues are levied only for the scheduled amount of depreciation, revenues do not have to equal expenditures. However, it is recommended that all available or anticipated dollars be budgeted to avoid budget overdrafts during the year. Accordingly, revenues will equal expenditures.

Item should not be budgeted.

DITC	DEDDEGETARION	T TTTT
RIIC	DEPRECIATION	I H: I I N I I

SCHEDULE OF CHANGES IN FUND BALANCE	 	
SOURCES:		
1 TOTAL BEGINNING FUND BALANCE JULY 1, 20	 	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
USES:		
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
4 Increase (Decrease) in Reserve for Encumbrances Last year This year	 	
5 TOTAL ENDING FUND BALANCE JUNE 30, 20		

Expenditures and Revenues do not have to balance. Since revenues are levied only for the scheduled amount of depreciation, revenues do not have equal expenditures. However, it is recommended that all available or anticipated dollars be budgeted to avoid budget overdrafts during the year. Accordingly, total sources (line 2) will equal total uses (line 3).

Schedule/ Vehicle ID #	Date of Purchase	Cost to District	Amount in Bus Depreciation Fund [*]	20% Limit	Mill Levy Requirem ent Ensuing Year
Bus A					
Bus B					
Bus C					
Bus D					
Total (Mill Levy Requirement agree to District Levy - 113	\$		\$		

^{*} May not exceed 150% of original cost of bus.
** May not exceed 20% of original cost of bus.

TUITION FUND REVENUES

FUND SOURCE	DESCRIPTION	 	
13 1110 1117 1118 1121 1123 1130 1190 1510 1900	REVENUE FROM LOCAL SOURCES District - Tax Levies District - Prior Year Protested Tax District - Dept of Rev Tax Audit District - Vehicle Taxes and Fees District - Coal Gross Proceeds District - Tax Title/Property Sales District - Penal/Int on Dlqnt Taxes District - Investment Earnings District - Other Revenue - Explain		
13	REVENUE FROM COUNTY SOURCES		
13 3301 3302 3420 3430 3440 3444 3445 3460	REVENUE FROM STATE SOURCES State Pymt In Lieu of-State Lands State Pymt In Lieu of-Fish/Parks State Corporation License Tax State Aeronautics Fee State Personal Property Tax Reim State Block Grant State Combined Fund School Block Grt State Oil and Gas Production Tax		
13	REVENUE FROM FEDERAL SOURCES	 	
13 XXXX	TOTAL CURRENT REVENUES - FUND 13	 	
13 5200 6100 ^f	OTHER FINANCING SOURCES Sale/Comp for Loss of Assets PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments EOUITY SOURCES	 	
0970 ⁹	Unrsrvd Fund Balance Reappropriated	 	
	REVENUES, OTHER FINANCING SOURCES, ADJUSTMENTS, AND EQUITY SOURCES	 	

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

TUITION FUND EXPENDITURES				
FUND PRG FUNC OBJ	DESCRIPTION			
13 1XX 1XXX 561 562 5 XX	Tuition Outside the State			
13 280 1XXX 561 562	TUITION EXPENDITURES - SPECIAL Tuition Within the State Tuition Outside the State	EDUCATION		
<u>5xx</u>	Other Purchased Services			
13 XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 13			
13 1XX 6200 920	OTHER FINANCING USES Resources to Other Districts			
13 XXX XXXX 892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts ^(a)			
13 999 9999 971 13 999 9999 999	EQUITY USES Residual Equity Transfers Out Unfunded Prior Year Bdgt Amdmt Exp ^(b)			
	PENDITURES, OTHER FINANCING USES, USTMENTS, AND EQUITY SOURCES			
	ES IN FUND BALANCE	ctual revenue c	-	
SOURCES:				
1 TOTAL BEGINNING	FUND BALANCE JULY 1, 20			
	REVENUES, OTHER FINANCING SOURCES, DJUSTMENTS, AND EQUITY SOURCES			
USES:				
	EXPENDITURES, OTHER FINANCING USES, DJUSTMENTS, AND EQUITY SOURCES			
5 TOTAL ENDING FUN	ND BALANCE JUNE 30, 20			
RETIREMENT FUND REVENUES				
FIIND SOURCE	DESCRIPTION			

••••		•••••		• • • • • • • • • • • • • • • • • • • •	•••••	•••••
1			REVENUE FROM LOCAL SOURCES			
	1510		District - Investment Earnings			
14			REVENUE FROM COUNTY SOURCES			
14	2240		County Distribution			
	2240		country Discribation			
14			REVENUE FROM FEDERAL SOURCES			
			112121102 111011 12211112 20011022			
14	XXXX		TOTAL CURRENT REVENUES - FUND 14			
14			OTHER FINANCING SOURCES			
	5200		Sale/Comp for Loss of Assets			
	5700		Resources from Other Districts			
			PRIOR PERIOD ADJUSTMENTS			
	6100 ^f		Prior Period Revenue Adjustments			
			EQUITY SOURCES			
	0970 ⁹		Unrsrvd Fund Balance Reappropriated			
			NUES, OTHER FINANCING SOURCES,			
PRIO	R PERIOD .	ADJUS	TMENTS, AND EQUITY SOURCES			
e						
~			not be budgeted.			
3			ear in a budget column but not in an ac	tual revenue	or expenditur	e column. See
	ARM 10.	22.10	7.			
			E EITHER OPTION A OR B:			
FUND	PRG FUNC	OBJ	DESCRIPTION			
••••	• • • • • • • • •	••••	•••••	•••••	•••••	•••••
	ON A - UN		IBUTED			
14	XXX XXXX					
			Social Security			
			Contribution, TRS			
			Contribution, PERS			
		240	Contribution, Unemployment			
		2XX	Personal Services - Benefits			
			UTED BY FUNCTION			
14	1XX 1XXX		INSTRUCTION			
			Social Security			
		220	Contribution, TRS			
			Contribution, PERS			
		240	Contribution, Unemployment			
		2XX	Personal Services - Benefits			
14	1XX 21XX		SUPPORT SERVICES - STUDENTS			
			Social Security			
			Contribution, TRS			
		230	Contribution, PERS			
		240	Contribution, Unemployment			
		2XX	Personal Services - Benefits			
	REMENT FU	ND				
EXPE	NDITURES					
FUND	PRG FUNC	OBJ	DESCRIPTION			
••••	• • • • • • • •	••••	••••••		••••••	••••••
14	1XX 221X		SUPPORT SERVICES - INSTRUCTIONAL STAF	F		
			Social Security			
			Contribution, TRS			
		230	Contribution, PERS			
			,			
5	See instruct		included with this worksheet. 34		PAGE_	

	240	Contribution, Unemployment		
	$\overline{2XX}$	Personal Services - Benefits		
14 1XX 222X	210 220 230 240	SUPPORT SERVICES - MEDIA SERVICES Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
	$\overline{2XX}$	Personal Services - Benefits		
14 1XX 23XX	210 220 230 240	SUPPORT SERVICES - GENERAL ADMINISTRA' Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment	rion	
	$\overline{2XX}$	Personal Services - Benefits		
14 1XX 24XX	210 220 230 240	SUPPORT SERVICES - SCHOOL ADMINISTRATE Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment	ION	
	$\overline{2XX}$	Personal Services - Benefits		
14 1XX 25XX	210 220 230 240	SUPPORT SERVICES - BUSINESS SERVICES Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
	2XX	Personal Services - Benefits		
14 1XX 26XX	210 220 230 240	OPERATIONS AND MAINTENANCE OF PLANT Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
	$\overline{2XX}$	Personal Services - Benefits		
14 1XX 27XX	210 220 230 240 2XX	SUPPORT SERVICES - STUDENT TRANSPORTA' Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment Personal Services - Benefits	FION	

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RETIREMENT FUND **EXPENDITURES**

UND	PRG	FUNC	OBJ	DESCRIPTION	 	
14	280	1XXX	210 220 230 240	SPECIAL EDUCATION-DISTRICT-INSTRUCTION Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
14	280	21XX	210 220 230 240 2xx	Personal Services - Benefits SPECIAL EDUCATION-DISTRICT-SUPPORT SER Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment Personal Services - Benefits		
14	3	1XXX	210 220 230 240	CTE Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
14	3	1XXX	2XX 210 220 230 240	Personal Services - Benefits CTE Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
14	3	1XXX	210 220 230 240	Personal Services - Benefits CTE Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
14	3	1XXX	2XX 210 220 230 240	Personal Services - Benefits CTE Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment		
			$\overline{2XX}$	Personal Services - Benefits	 	
14	420	1XXX	210 220 230 240 2 xx	SPECIAL PROGRAMS - DISTRICT TITLE 1 Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment Personal Services - Benefits		
			2 A A	relacher bervices - benefics	 	

RETIREMENT FUND **EXPENDITURES**

FUND	PRG	FUNC	OBJ	DESCRIPTION
14	710	2700	210 220	SCHOOL SPONSORED ACTIVITIES - TRANSPORTATION Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment
			$\overline{2XX}$	Personal Services - Benefits
14	710	34XX	210 220 230 240	NONEDUCATIONAL SERVICES - EXTRACURRICULAR ACTIVITIES Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment Personal Services - Benefits
1.4	720	2700		SCHOOL SPONSORED ATHLETICS - TRANSPORTATION
14	720	2700	210 220 230 240	Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment
			$\overline{2XX}$	Personal Services - Benefits
14	720	35XX	210 220 230 240	NONEDUCATIONAL SERVICES - EXTRACURRICULAR ATHLETICS Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment
			$\overline{2XX}$	Personal Services - Benefits
14	910	31XX		SCHOOL FOOD SERVICES Social Security Contribution, TRS Contribution, PERS Contribution, Unemployment
14				TOTAL CURRENT EXPENDITURES - FUND 14
14	1XX	6200	920	OTHER FINANCING USES Resources to Other Districts
14	XXX	XXXX	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a)
		9999		EQUITY USES New Operating Reserves (b)
				ENDITURES, OTHER FINANCING USES, STMENTS, AND EQUITY SOURCES

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107. (b)

RE.	TIREMEÌ	NT FUND	 	
SCI	HEDULE	OF CHANGES IN FUND BALANCE	 	
SOI	URCES:			
1	TOTAL	BEGINNING FUND BALANCE JULY 1, 20	 	
2		CURRENT REVENUES, OTHER FINANCING SOURCES, PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
USI	ES:			
3		CURRENT EXPENDITURES, OTHER FINANCING USES, PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	

5 TOTAL ENDING FUND BALANCE JUNE 30, 20____

ADULT EDUCATION FUND REVENUES

FUND	SOURCE	DESCRIPTION			
••••	• • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	••••••	••••••	••••••
17		REVENUE FROM LOCAL SOURCES			
- /	1110	District - Tax Levies			
	1123	District - Coal Gross Proceeds			
	1130	District - Tax Title/Property Sales			
	1190	District - Penal/Int on Dlqnt Taxes			
	1340	District - Adult Education Fees			
	1510	District - Investment Earnings			
	1900	District - Other Revenue - Explain			
	1920	District - Contributions and Donatn			
	1940	District - Textbook Sale and Rental			
	1981	District - Summer School Revenue			
					
17		REVENUE FROM STATE SOURCES			
Ι/					
	3302	State Pymt In Lieu of-Fish/Parks			
	3420	State Corporation License Tax			
	3430	State Aeronautics Fee			
	3440	State Personal Property Tax Reim			
	3444	State Block Grant			
	3445	State Combined Fund School Block Grt			
	3460	State Oil and Gas Production Tax			
		·			
17	XXXX	TOTAL CURRENT REVENUES - FUND 17			
Τ,	MMM	TOTAL CORRENT REVENUES - FOND IT			
17		OTHER FINANCING SOURCES			
1 /					
	5200	Sale/Comp for Loss of Assets			
	5700	Resources from Other Districts			
	f	PRIOR PERIOD ADJUSTMENTS			
	6100 ^f	Prior Period Revenue Adjustments			
		EQUITY SOURCES			
	0970 ⁹	Unrsrvd Fund Balance Reappropriated			
		-			
TOTA	L CURRENT REVE	NUES, OTHER FINANCING SOURCES,			
		TMENTS, AND EQUITY SOURCES			
		, ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~			

Item should not be budgeted.

Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

ADULT EDUCATION FUND **EXPENDITURES**

FUND PRG FUNC OBJ	DESCRIPTION	 	
17 610 1XXX 112 115 117 122 160 170	INSTRUCTION - GENERAL PROGRAMS Regular Salaries, Teachers Regular Salaries, Clerical Regular Salaries, Aides Substitute Teachers Sick Leave Termination Pay Vacation Termination Pay		
$\overline{1XX}$	Personal Services - Salaries	 	
250 260 270	Workers Compensation Health Insurance Life and Disability Insurance		
$\overline{2xx}$	Personal Services - Benefits		
320	Professional-Educational Services	 	
$\overline{3XX}$	Purchased Prof/Tech Services	 	
440	Repair & Maintenance Services	 	
$\overline{4xx}$	Purchased Property Services		
532 550 581	Postage, Petty Cash Printing & Duplication In District Travel	 	
<u>5xx</u>	Other Purchased Services		
610 615 640 650 660	Supplies Replacement Supplies and Parts Books Periodicals Minor Equipment		
6xx	Supplies and Materials	 	
730	Major Equipment	 	
7xx	Property and Equipment Acquisition	 	
800	Other	 	
8	Other Expenditures	 	

ADULT EDUCATION FUND **EXPENDITURES**

FUND PRG FUNC	OBJ	DESCRIPTION	 	
17 650 1XXX	112 115 117 122 160 170	INSTRUCTION - ADULT BASIC EDUCATION Regular Salaries, Teachers Regular Salaries, Clerical Regular Salaries, Aides Substitute Teachers Sick Leave Termination Pay Vacation Termination Pay		
	1XX	Personal Services - Salaries	 	
	250 260 270	Workers Compensation Health Insurance Life and Disability Insurance		
	2XX	Personal Services - Benefits		
	320	Professional-Educational Services	 	
	<u>3XX</u>	Purchased Prof/Tech Services	 	
	440	Repair & Maintenance Services	 	
	4xx	Purchased Property Services		
	532 550 581	Postage, Petty Cash Printing & Duplication In District Travel		
	5XX	Other Purchased Services	 	
	610 615 640 650 660	Supplies Replacement Supplies and Parts Books Periodicals Minor Equipment		
	6XX	Supplies and Materials	 	
	730	Major Equipment	 	
	7 x x	Property and Equipment Acquisition	 	
	800	Other	 	
	8	Other Expenditures	 	
17 XXX XXXX	xxx	TOTAL CURRENT EXPENDITURES - FUND 17		

	JLT ED ENDIT	UCATIO <u>URES</u>	ON FU	IND			
FUN	ID PRG	FUNC	OBJ	DESCRIPTION			
1	.7 1XX	6200	920	OTHER FINANCING USES Resources to Other Districts			
1	.7 XXX	xxxx	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a	.)		
1	.7 999	9999	998	EQUITY USES New Operating Reserves (b)			
				ENDITURES, OTHER FINANCING USES, STMENTS, AND EQUITY SOURCES			
(a) (b)	It		appe	not be budgeted. ear in a budget column but not in an 7.	. actual revenue c	or expenditure	column. See
SCI				S IN FUND BALANCE			
sot	IRCES:						
1	TOTAL	BEGIN	NING	FUND BALANCE JULY 1, 20			
2				EVENUES, OTHER FINANCING SOURCES, JUSTMENTS, AND EQUITY SOURCES			
USI	is:						
3				XPENDITURES, OTHER FINANCING USES, JUSTMENTS, AND EQUITY SOURCES			
				se) in Reserve for Inventories This year			
				se) in Reserve for Encumbrances This year		·	
5 7	COTAL	ENDING	FUN	D BALANCE JUNE 30, 20			

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TECHNOLOGY FUND REVENUES

FUND SOURCE	DESCRIPTION	 	
28 1110 1123 1130 1190 1510 1900	REVENUE FROM LOCAL SOURCES District - Tax Levies District - Coal Gross Proceeds District - Tax Title/Property Sales District - Penal/Int on Dlqnt Taxes District - Investment Earnings District - Other Revenue - Explain		
28	REVENUE FROM COUNTY SOURCES	 	
3281 3302 3420 3430 3440 3444 3445 3460	REVENUE FROM STATE SOURCES State Technology Aid State Pymt In Lieu of-Fish/Parks State Corporation License Tax State Aeronautics Fee State Personal Property Tax Reim State Block Grant State Combined Fund School Block Grt State Oil and Gas Production Tax		
28	REVENUE FROM FEDERAL SOURCES		
28 XXXX	TOTAL CURRENT REVENUES - FUND 11	 	
28 5200 6100 ^f 0970 ^g	OTHER FINANCING SOURCES Sale/Comp for Loss of Assets PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments EQUITY SOURCES Unrsrvd Fund Balance Reappropriated	 	
	VENUES, OTHER FINANCING SOURCES, USTMENTS, AND EQUITY SOURCES	 	

TECHNOLOGY FUND EXPENDITURES		 	
FUND PRG FUNC OBJ PR	DESCRIPTION	 	

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

••••••	• • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • •	•••••	•••••
28 1XXX	X	INSTRUCTION			
	112	Regular Salaries, Teachers			
	115	Clerical Salaries			
	117	Regular Salaries, Aides			
	120	Temporary Salaries			
	122	Substitute Teachers			
	1XX	Personal Services - Salaries			
28 1XX	v	INSTRUCTION			
20 IAA	210	Social Security	YYYYYYYYYY Y	xxxxxxxxxx	YYYYYYYYY Y
	220	Contribution, TRS		XXXXXXXXXXXX	
	230	Contribution, PERS		XXXXXXXXXXX	
	240	Contribution, Unemployment		XXXXXXXXXXXX	
	250	Workers Compensation		XXXXXXXXXXXX	
	260	Health Insurance		XXXXXXXXXXXX	
	270	Life & Disability Insurance		XXXXXXXXXXX	
		.		XXXXXXXXXXX	
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	3XX	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	4XX	Purchased Property Services			
	531	Telephone (Classroom Modems)			
	582	Out of District Travel			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	640	Books		 ·	
	650	Periodicals			
	660	Minor Equipment (Under \$5000)			
	681	Minor Computer Software (Under \$5000)			
	682	Minor Media Software (Under \$5000)			
		- 			
	6XX	Supplies and Materials			
	730	Major Equipment (Over \$5000) Major Computer Software (Over \$5000)			
	781	Major Computer Software (Over \$5000)			
	782	Major Media Software (Over \$5000)			
	7xx	Property and Equipment Acquisition			
	8	Other Expenditures			
TECHNOLOGY	CINITA				
EXPENDITURE					
	<u></u>		-		
FUND PRG FU	UNC OBIT P	R DESCRIPTION	-		

28		21		SUPPORT SERVICES - STUDENTS	 	
		-			 	
28				SUPPORT SERVICES	 	
28	XXX	XXXX	XXX TO	TAL CURRENT EXPENDITURES - FUND 28	 	
		6200	920	OTHER FINANCING USES Resources to Other Districts Federal Resources to Other Districts Federal Resources to Other Districts		
28 28		9999 9999	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a) Prior Period Expenditure Adjmnts		
				EQUITY USES		
				NDITURES, OTHER FINANCING USES, TMENTS, AND EQUITY SOURCES	 	
(a)				ot be budgeted. each project of the fund.		

TECHNOLOGY FUND

SC	CHEDULE OF CHANGES IN FUND BALANCE	 	
sc	OURCES:		
1	TOTAL BEGINNING FUND BALANCE JULY 1, 20	 	
2	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
US	EES:		
3	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
4	Increase (Decrease) in Reserve for Inventories Last year This year	 	
	Increase (Decrease) in Reserve for Encumbrances Last year This year	 	
5	TOTAL ENDING FUND BALANCE JUNE 30, 20		

FLEXIBILITY FUND REVENUES

FUND	SOURCE	DESCRIPTION			
••••	••••••	••••••••	• • • • • • • • • • •	••••••	• • • • • • • • • •
2	9	REVENUE FROM LOCAL SOURCES			
	1110	District - Tax Levies			
	1123	District - Coal Gross Proceeds			
	1130	District - Tax Title/Property Sales			
	1190	District - Penal/Int on Dlqnt Taxes			
	1510	District - Investment Earnings			
	1900	District - Other Revenue - Explain			
					
29		REVENUE FROM COUNTY SOURCES			
29		REVENUE FROM STATE SOURCES			
29	2000				
	3282	State Flexibility Payment			
	3302	State Pymt In Lieu of-Fish/Parks			
	3440	State Personal Property Tax Reim			
	3444	State Block Grant			
	3445	State Combined Fund School Block Grt	•		
	3460	State Oil and Gas Production Tax			
29		REVENUE FROM FEDERAL SOURCES			
					-
20	XXXX	TOTAL CURRENT REVENUES - FUND 29			
29	ΛΛΛΛ	TOTAL CORRENT REVENUES - FUND 29			
0.0		OFFIED BINANCING COURCES			
29		OTHER FINANCING SOURCES			
	5200	Sale/Comp for Loss of Assets			
	£	PRIOR PERIOD ADJUSTMENTS			
	6100 ^f	Prior Period Revenue Adjustments			
		EQUITY SOURCES			
	0970 ⁹	Unrsrvd Fund Balance Reappropriated			
TOTA	L CURRENT REVE	ENUES, OTHER FINANCING SOURCES,			
PRIO	R PERIOD ADJUS	STMENTS, AND EQUITY SOURCES			
		, ~			
f	Item should	not be budgeted.			
g		pear in a budget column but not in an a	ctual revenue	or expenditure	e column See
	ARM 10.22.10		ccaar revenue	or expendicul	column. bcc
	ARM 10.22.10	<i>71</i> •			
וחרעה	AD TOTTO DO				
EAPEI	NDITURES			·	
		DD DEGGDIDETON			
FUND	PRG FUNC OBJ	PR DESCRIPTION			
••••	• • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • •	•••••	• • • • • • • • • • • • •
29 _	1XXX	INSTRUCTION			
	112	Regular Salaries, Teachers			
	115	Clerical Salaries			
	117	Regular Salaries, Aides			
	120	Temporary Salaries			
	122	Substitute Teachers			
		_ babbeleace reachers	-	·	
	1 VV	Demonal Commisson Calamias			
	1XX	_ Personal Services - Salaries		·	
FLEX	IBILITY FUND				
<u>EXPE</u> I	NDITURES				
	_				
FUND	PRG FUNC OBJ	PR DESCRIPTION			
-					
,	See instructions	included with this worksheet. 47		DAGE	
2	see Instructions	included with this worksheet. 47		PAGE	

•••••	••••••	•••••	••••••	• • • • • • • • • • • • • • • • • • • •
29 1X	XX	INSTRUCTION		
		_ Social Security		
		_ Contribution, TRS		
	230	Contribution, PERS		
	240 250	Contribution, Unemployment		
	260	Workers Compensation Health Insurance		
		_ hearth insurance Life & Disability Insurance		
		-		
	2XX	Personal Services - Benefits		
	320	_ Professional-Educational Services		
	3XX	Purchased Prof/Tech Services		
	440	_ Repair & Maintenance Services		
	4XX	Purchased Property Services		
	531	Telephone (Classroom Modems)		
		Out of District Travel		
	5XX	_ Other Purchased Services		
	610	Supplies		
	615	Replacement Supplies and Parts		
	640	Books		
	650	Periodicals _ Minor Equipment (Under \$5000)		
	660	Minor Equipment (Under \$5000)		
	681	Minor Computer Software(Under \$5000)		
	682	Minor Media Software (Under \$5000)		
	6XX	Supplies and Materials		
	730	Major Equipment (Over \$5000)		
	781	Major Computer Software (Over \$5000)		
	782	Major Media Software (Over \$5000)		
	7xx	Property and Equipment Acquisition		
	8	Other Expenditures		
29 21		SUPPORT SERVICES - STUDENTS		
29		SUPPORT SERVICES -		
29 XXX XX	XX XXX T	OTAL CURRENT EXPENDITURES - FUND 28		
FLEXIBILI'				
EXPENDITU	<u> </u>			
FUND PRG I	TINC OB.T	PR DESCRIPTION		
20112 1100 1	. 51.0 000			

OTHER FINANCING USES

29 6200 920 Resources to Other Districts 29 6200 930 Federal Resources to Other Districts 29 6200 930 Federal Resources to Other Districts	
PRIOR PERIOD ADJUSTMENTS 29 9999 892 Prior Period Expenditure Adjmnts (a) 29 9999 892 Prior Period Expenditure Adjmnts (a)	
EQUITY USES	
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET

FP-2

⁽a) Item should not be budgeted. Copy this page for each project of the fund.

FLEXIBILITY FUND

SC	HEDULE OF CHANGES IN FUND BALANCE		
SC	URCES:	• • • • • • • • • • • • • •	• • • • • • • • • • •
1	TOTAL BEGINNING FUND BALANCE JULY 1, 20		
2	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES		
υs	ES:		
3	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES		
	Increase (Decrease) in Reserve for Inventories Last year This year		
	Increase (Decrease) in Reserve for Encumbrances Last year This year		
5	TOTAL FUDING FUND BALANCE TUNE 30 20		

DEBT SERVICE FUND **EXPENDITURES**

FUND	PRG FUNC OBJ	DESCRIPTION	 	
50	1110 1123 1130 1190 1510 1900	REVENUE FROM LOCAL SOURCES District - Tax Levies District - Coal Gross Proceeds District - Tax Title/Property Sales District - Penal/Int on Dlqnt Taxes District - Investment Earnings District - Other Revenue - Explain		
50	3120 ^f 3302 3440 3444 3445 3460	REVENUE FROM STATE SOURCES School Facilities Reimbursement State Pymt In Lieu of-Fish/Parks State Personal Property Tax Reim State Block Grant State Combined Fund School Block Grt State Oil and Gas Production Tax		
50	_	REVENUE FROM FEDERAL SOURCES		
50	XXXX	TOTAL CURRENT REVENUES - FUND 50	 	
50	5120 5200	OTHER FINANCING SOURCES Proceeds from Refunding Bonds Sale/Comp for Loss of Assets	 	
	6100 ^f	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments	 	
	0970 ⁹	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated	 	
		UES, OTHER FINANCING SOURCES, MENTS, AND EQUITY SOURCES	 	

This worksheet should be duplicated for each bond issue with a different taxable valuation. Recap all amounts on one page for the final budget.

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

DEBT SERVICE EXPENDITURES	FUND				
FUND PRG FUNC	OBJ	DESCRIPTION			
•••••	••••	••••••	•••••••	••••••	•
50 1XX 5100	830	EXPENDITURES Special Assessments Principal on Bonds Interest on Bonds Agent Fees			
	8	Other Expenditures			
50 1XX 6300		REFUNDING BONDS EXPENDITURES Special Assessments Principal on Bonds Interest on Bonds Agent Fees			
	8	Other Expenditures			
50 XXX XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 50			
		OTHER FINANCING USES			
50 XXX XXXX	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts ^(a)			
50 999 9999	971	EQUITY USES Residual Equity Transfers Out			
		ENDITURES, OTHER FINANCING USES, STMENTS, AND EQUITY SOURCES			
(a) Item sho	ould	not be budgeted.			
SCHEDULE OF CH	HANGE	S IN FUND BALANCE	• • • • • • • • • • • • • • • • • • • •	••••••	•••••
SOURCES:					
1 TOTAL BEGIN	INING	FUND BALANCE JULY 1, 20		-	
		EVENUES, OTHER FINANCING SOURCES, JUSTMENTS, AND EQUITY SOURCES			
USES:					
		XPENDITURES, OTHER FINANCING USES, JUSTMENTS, AND EQUITY SOURCES			
5 TOTAL ENDING	G FUN	D BALANCE JUNE 30, 20			
		ald be duplicated for each bond issue wi page for the final budget.	th a different	taxable valu	ation. Recap

PAGE

DEBT SERVICE FUND

BONDS AND SIDs	Issue 1	Issue 2	Issue 3	Issue 4	Issue 5
Issue Name or ID					
Portion of District					
Taxable Valuation					
Maturity Date					
Issue Date					
Orig Amt of Issue					
Outstanding Amt					
Interest Rate %					
\$ Interest Payments					
\$ Principal Payments					
Agent Fees/Issuance Costs					
Payment Total					
Fund Balance for Budget for each issue (TFS48)					
Estimated Non-Levy Revenue					
					·
Amount to Levy = Payment less (Fund Balance + Estimated Non Levy Revenue)					
Mills to Levy (Taxable/1000) x Amount to Levy					

BUILDING RESERVE FUND

<u>REVEI</u>	NUES					
FUND	SOURCE		DESCRIPTION			
••••	•••••	••••	•••••	• • • • • • • • • • • •	••••••	••••••
61	1110 1123 1130 1190 1510		REVENUE FROM LOCAL SOURCES District - Tax Levies District - Coal Gross Proceeds District - Tax Title/Property Sales District - Penal/Int on Dlqnt Taxes District - Investment Earnings District - Other Revenue - Explain			
61	3302 3340 3440 3444 3445 3460		REVENUE FROM STATE SOURCES State Pymt In Lieu of-Fish/Parks State Coal Board Grants State Personal Property Tax Reim State Block Grant State Combined Fund School Block Grt State Oil and Gas Production Tax			
61			REVENUE FROM FEDERAL SOURCES			
0 =						
61	XXXX		TOTAL CURRENT REVENUES - FUND 61			
61	5200 6100 ^f		OTHER FINANCING SOURCES Sale/Comp for Loss of Assets PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments			
	0070 ^g		EQUITY SOURCES			
	0970 ⁹		Unrsrvd Fund Balance Reappropriated			
			NUES, OTHER FINANCING SOURCES, TMENTS, AND EQUITY SOURCES			
f g		y app	not be budgeted. ear in a budget column but not in an ac 7.	ctual revenue	or expenditur	e column. See
EXPE	NDITURES					
FUND	PRG FUNC	OBJ	DESCRIPTION	•••••	• • • • • • • • • • • • •	•••••
61	1XX 4XXX	710 720	FACILITIES ACQUISITIONS Land Buildings Major Construction Services New Equipment			
61	XXX XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 61			
	DING RESEN	RVE F	<u>UND</u>			
רואוו	PRG FUNC	OP.T	DESCRIPTION			
T OND	DMU1 DA1	OBO	DESCRIBITON			

PAGE_____

See instructions included with this worksheet. 54

		r.c			, , , , , , , , , , , , , , , , , , , ,
	OTHER FINANCING USE				
	PRIOR PERIOD ADJUST	TMENTS			
61 XXX XXXX 892	Prior Period Expend	diture Adjmnts ^{(a}			
61 999 9999 971	EQUITY USES Residual Equity Tra	ansfers Out			
	PENDITURES, OTHER FINUSTMENTS, AND EQUITY				
	not be budgeted.	DOUNCED			
Election Date	Total Authorized	d No. of Years	Total Levied to Date	Amount in fund	
Expenditures an	or limits on indebtedment of Revenues do not have ble and anticipated on the year.	ve to balance.			
Expenditures an that all availa overdrafts duri	d Revenues do not hav	ve to balance.			
Expenditures and that all availated overdrafts during the control of the control	d Revenues do not have ble and anticipated on the year.	ve to balance. dollars be budge			
Expenditures and that all availated overdrafts during section of the contract	d Revenues do not have ble and anticipated of any the year. ES IN FUND BALANCE	ve to balance. dollars be budge , 20			
Expenditures and that all availated overdrafts during the control of the control	d Revenues do not have ble and anticipated of any the year. ES IN FUND BALANCE G FUND BALANCE JULY 1 REVENUES, OTHER FINAN	ve to balance. dollars be budge , 20			•••••
Expenditures and that all availated overdrafts during the control of the control	d Revenues do not have ble and anticipated of any the year. ES IN FUND BALANCE G FUND BALANCE JULY 1 REVENUES, OTHER FINAN	ve to balance. dollars be budge , 20 NCING SOURCES, TY SOURCES FINANCING USES,			••••••••••••••••••••••••••••••••••••••
Expenditures and that all availated overdrafts during the content of the content	d Revenues do not have ble and anticipated of any the year. ES IN FUND BALANCE FUND BALANCE JULY 1 REVENUES, OTHER FINAND DJUSTMENTS, AND EQUITE EXPENDITURES, OTHER F	ve to balance. dollars be budge , 20 NCING SOURCES, TY SOURCES FINANCING USES, TY SOURCES			
Expenditures and that all availated overdrafts during the content of the content	d Revenues do not have ble and anticipated of any the year. ES IN FUND BALANCE FUND BALANCE JULY 1 REVENUES, OTHER FINAND DJUSTMENTS, AND EQUITE EXPENDITURES, OTHER FOR DJUSTMENTS, AND EQUITE ase) in Reserve for D	ve to balance. dollars be budge , 20 NCING SOURCES, TY SOURCES FINANCING USES, TY SOURCES Inventories ——— Chcumbrances			

FP-2

SCHOOL FOOD FUND REVENUES		 	
FUND SOURCES	DESCRIPTION	 	
12	REVENUE FROM LOCAL SOURCES		

1510 1611 1612 1613 1621 1622 1623 1630 1632 1634 1636 1900	District - Investment Earnings District - Food Sales, Reim Lunch District - Food Sales, Reim Brkfst District - Food Sales, Reim Milk District - FD Sales, Non-Reim Lunch District - FD Sales, Non-Reim Brkft District - FD Sales, Non-Reim Milk District - Catering Sales District - Food Sales, Adult District - Food Sales Ala Carte District - Summer Feeding Adult District - Miscellaneous		
12 3220	REVENUE FROM STATE SOURCES School Food State Match		
4550 4550 4550 4550 4550 4550 4555	REVENUE FROM FEDERAL SOURCES 10.564 School Foods Nutrition Educ 10.550 School Foods Commodities 10.556 School Foods Milk Program 10.553 School Foods Breakfast 10.558 School Foods Snacks 10.555 School Foods Lunch 10.559 School Foods Summer Program		
12 XXXX TOTAL C	URRENT REVENUES - FUND 12	 	
12 5200 5700	OTHER FINANCING SOURCES Sale/Comp for Loss/Fixed Assets Resources from Dist/Coops	 	
12 6100	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)	 	
12 0970 ^b	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated	 	
	VENUES, OTHER FINANCING SOURCES, USTMENTS, AND EQUITY SOURCES	 	

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See (b) ARM 10.22.107.

SCHOOL FOOD FUND **EXPENDITURES**

FUND PRG FUNC	OBJ	DESCRIPTION	 	
12 910 3100		REGULAR PROGRAM EXPENDITURES		
		Cooks Salaries	 	
		Lunch Supervisor Salaries Temporary Salaries	 	
		Overtime Salaries	 	
		Sick Leave Termination Pay	 	
	170	Vacation Termination Pay	 	
	$\overline{1}\overline{x}\overline{x}$	Personal Services - Salaries	 	
12 910 3100	210			
12 910 3100		Social Security Contribution, PERS	 	
		Contribution, Unemployment		
		Workers Compensation	 	
	270	Health Insurance Life and Disability Insurance	 	
	$\frac{2}{2}$	Personal Services - Benefits	 	
	2 A A		 	
	340	Technical Services	 	
	3XX	Purchased Prof/Tech Services	 	
	411	Utilities, Gas	 	
		Utilities, Electricity	 	
	421 440	Water/Sewage Repair & Maintenance Services	 	
	460	Minor Construction Services	 	
	4XX	Purchased Property Services		
	532 581	Postage, Petty Cash In District Travel	 	
	582	Out of District Travel	 	
	<u>5xx</u>	Other Burghard Garris	 	
	DAA	Other Purchased Services	 	
	610	Supplies	 	
	615 630	Replacement Supplies and Parts Food	 	
	660	Minor Equipment	 	
	6XX	Supplies and Materials	 	
	730	Major Equipment	 	
	7 <u>xx</u>	Description and Equipment Association	 	
		Property and Equipment Acquisition	 	
	800	Other	 	
	8	Other Expenditures	 	
12 910 3110		LA CARTE COSTS		
	116 119	Cooks Salaries Lunch Supervisor Salaries	 	
	120	Temporary Salaries	 	
	130	Overtime Salaries	 	
	160	Sick Leave Termination Pay	 	
	170	Vacation Termination Pay	 	
	$\overline{1XX}$	Personal Services - Salaries	 	
SCHOOL FOOD FU	JND			
EXPENDITURES			 	
FUND PRG FUNC	OBJ	DESCRIPTION	 	

	210	Social Security		
	230	Contribution, PERS		
	240		-	
	250 260	Workers Compensation Health Insurance		
	270	Life and Disability Insurance		
	2XX	Personal Services - Benefits		
12 910 3110		ALA CARTE COSTS		
	340	Technical Services		
	$\overline{3XX}$	Dunch and Dunch / Mark Counting	-	
	344	Purchased Prof/Tech Services		
	411	Utilities, Gas		
		Utilities, Electricity		
	421 440	Water/Sewage		
	440	Repair & Maintenance Services Minor Construction Services		
	100	THIST COMBUTACOLON DOLVIOOD		
	$\overline{4XX}$	Purchased Property Services		
	532	Postage, Petty Cash		
	581	In District Travel		
	582	Out of District Travel		
	5xx	Other Purchased Services		
	610	Supplies		
	615 630	Replacement Supplies and Parts Food	-	
	660	Minor Equipment		
	6XX	Supplies and Materials		
	730	Major Equipment		
	7XX	Property and Equipment Acquisition		
	8	Other Expenditures		
	°	_		
12 910 3120	620	KINDERGARTEN MILK COSTS		
	630	Food		
	6XX	Supplies and Materials		
12 910 3130		CATERING COSTS		
12 710 3130		Cooks Salaries		
	119			
		Temporary Salaries		
	160	Overtime Salaries Sick Leave Termination Pay		
		Vacation Termination Pay		
	1XX	Personal Services - Salaries	-	
	210	Social Security		
	230	Contribution, PERS		
	240	Contribution, Unemployment		
SCHOOL FOOD FU	250 JND	Workers Compensation		
EXPENDITURES				
FUND PRG FUNC	OBJ	DESCRIPTION		
12 910 3130	,	CATERING COSTS		
12)10)100		Health Insurance		
		Life and Disability Insurance		

	2XX	Personal Services - Benefits			
	340	Technical Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	J1111	raremasea rror, reem services			
	411	Utilities, Gas			
	412 421	Utilities, Electricity Water/Sewage			
	440	Repair & Maintenance Services			
	460	Minor Construction Services			
	4				
	4XX	Purchased Property Services			
	532	Postage, Petty Cash			
	581 582	In District Travel Out of District Travel			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	630 660	Food Minor Equipment			
	000	MINOI Equipment			=
	6XX	Supplies and Materials			
	730	Major Equipment			
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
12 910 3142		SUMMER FEEDING ADMINISTRATIVE COSTS			
12 910 3144		SUMMER FEEDING OPERATING COSTS			
12 910 3150		MIGRANT PROGRAM COSTS			
					=
			·		-
CHOOL FOOD F	IND				
XPENDITURES	5112				
		D-0.00 T-D-0.1			
UND PRG FUNC	OBJ	DESCRIPTION	• • • • • • • • • • •	• • • • • • • • • •	• • • • • • • • • •
10 000 005					
12 999 9999		UNDISTRIBUTED EMPLOYEE BENEFITS (Opti	on A - Undist:	ributed)	
	210	Social Security			
	220	Contribution, TRS			
	230 240	Contribution, PERS Contribution, Unemployment			
	2 4 0	Conterrout, onemproyment			

		PREL	IMINARY AND FINAL BUDGET/TRUSTEES'	FINA	NCIAL	SUMMARY	WORKSHEET	FP-2
		250	Workers Compensation	-				
	12 XXX XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND	12				
	12 1XX 6200	920	OTHER FINANCING USES Resources to Other Districts	-				
	12 XXX XXXX	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a	a) —				
			EQUITY USES					
			ENDITURES, OTHER FINANCING USES, STMENTS, AND EQUITY SOURCES	-				
(a)	Item should opy this page	l not e for	be budgeted for. each project of the fund.					
•	CHEDULE OF CHEDULES:		S IN FUND BALANCE	••••	•••••	•••••	•••••	••••••
1	TOTAL BEGIN	NING	FUND BALANCE JULY 1, 20					
2	TOTAL CURRI	ENT R OD AD	EVENUES, OTHER FINANCING SOURCES, JUSTMENTS, AND EQUITY SOURCES	-				
US	SES:							
3			XPENDITURES, OTHER FINANCING USES, JUSTMENTS, AND EQUITY SOURCES	-				
4			se) in Reserve for Inventories This year	-				
			se) in Reserve for Encumbrances This year					
5	TOTAL ENDING	G FUN	D BALANCE JUNE 30, 20					

MISCELLANEOUS PROGRAMS FUND **REVENUES**

CINIT	SOURCE PR	DESCRIPTION			
••••	·······	•••••••	•••••••	••••••	••••••
1 -		DEVENUE EDOM LOGAL GOUDGEG			
15	1920	REVENUE FROM LOCAL SOURCES Contributions from Local Sources			
		contributions from bottless			
1 -		DEVENUE EDOM GENEE GOUDGEG			
15		REVENUE FROM STATE SOURCES			
	3240	State Vocational Education			
	3270	State Gifted and Talented			
					-
15		FEDERAL REVENUE DIRECT/UNRESTRICTED			
15		FEDERAL REVENUE DIRECT/RESTRICTED			
	4100				
	4100 4100				
	4100				
	4100				
	4310	84.003 Bilingual Education			
	4310 4110	13.600 Head Start			
	4310	84.003 Bilingual Education			
	4360	84.060 Indian Education			
	4310	15.130 Johnson O'Malley			
	4390	Federal - Other			
1 -					
15	4510	FEDERAL REVENUE RESTRICTED VIA STATE 84.010 Title I			
	4510	84.010 Title I			
	4510	84.151 Title VI			
,	4510 1530	84.151 Title VI 84.048 Vo Ed - Basic Grants			
-	4530	84.049 Vo Ed - Consumer/Homemaking			
	4540	84.192 Adult Basic Ed For Homeless			
	4560	84.027 Handicapped IDEA Part B			
	4560	84.027 Handicapped IDEA Part B 84.029 Handicapped IDEA Part D			
	4560	84.029 Handicapped IDEA Part D			
	4560	84.173 Handicapped Preschool Grant			
	4560	84.173 Handicapped Preschool Grant			
	4560				
	4560				
15		FEDERAL REVENUE RESTRICTED VIA STATE	- OTHER		
	4600	17.250 Job Training Partnership Act			
	4600	17.230 000 Harning ratemership Acc			
	4600	84.164 Title II Math\Science			
	4600	84.186 Drug Free Schools			
	4600 4600				

MISCELLANEOUS PROGRAMS FUND **REVENUES**

UND	SOURCE	PR	DESCRIPTION		
15	4650 _ 4650 _ 4650 _		FEDERAL REVENUE RESTRICTED/STATE CONT 13.118 AIDS Education	RACTS	
15	4800 4910 4920 4930		REVENUE FROM FEDERAL SOURCES Federal Payment In Lieu of Taxes Federal Revenue - Direct Federal Revenue - Via State Federal Indirect Cost Reimbursement		
15	XXXX	TOTAL CU	RRENT REVENUES - FUND 15		
15	5200 5700 5700 5700 5710 5710 5710		OTHER FINANCING SOURCES Sale/Comp for Loss/Fixed Assets Resources from Dist/Coops Resources from Dist/Coops Resources from Dist/Coops Sp Ed Resources from Dist/Coops		
15	6100 6100 6100		PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a) Prior Period Revenue Adjustments (a) Prior Period Revenue Adjustments		
15	0970 ^b		EQUITY SOURCES Unrsrvd Fund Balance Reappropriated		
			ENUES, OTHER FINANCING SOURCES, STMENTS, AND EQUITY SOURCES		

⁽a)

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107. (b)

MISCELLANEOUS PROGRAMS FUND **EXPENDITURES**

UND PRG FUNC OBJ I	PR DESCRIPTION			
5 1XXX	INSTRUCTION	••••••	••••••	••••••
5 1XXX 112	Regular Salaries, Teachers			
113	Regular Salaries, Professional			-
115	_ Regular Salaries, Floressionar Clerical Salaries			
117	_ Cleffical Salaries Regular Salaries, Aides			
120	_ Regular Salaries, Aldes Temporary Salaries			
120	_ lemporary sararies Substitute Teachers			
160	_ Substitute reachers Sick Leave Termination Pay			
170	_ Sick Leave Termination Pay Vacation Termination Pay			
170	_ vacacion leiminacion ray			-
1xx	Personal Services - Salaries			
210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			
240	Contribution, Unemployment			-
250	Workers Compensation			-
260	Health Insurance			
270	Life & Disability Insurance			
	-			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	_ Repair & Maintenance Services			
4xx	Purchased Property Services			
532	Postage, Petty Cash			
550	_ Printing & Duplication			
561	_ Tuition-In State			
562	_ Tuition-In State Tuition-Out of State			
581	_ In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	_ Minor Equipment			
6XX	Supplies and Materials			
730	_ Major Equipment			
7xx	Property and Equipment Acquisition			
8	Other Expenditures			

Copy this page for each project of the fund.

MISCELLANEOUS PROGRAMS EXPENDITURES	FUND	 	
FUND PRG FUNC OBJ PR	DESCRIPTION	 	•••••

FUI	ND PI	RG FUI	NC OE	BJ PR DESCRIPTION	
15		21		SUPPORT SERVICES - STUDENTS	
		-			
15		221_		SUPPORT SERVICES - INSTRUCTIONAL STAFF	
15		222_		SUPPORT SERVICES - EDUCATIONAL MEDIA SERVICES	
		- - -			
15		23		SUPPORT SERVICES - GENERAL ADMINISTRATION	
		- - -			
15		25		SUPPORT SERVICES - BUSINESS	
		-			
15		27		SUPPORT SERVICES - STUDENT TRANSPORTATION ———————————————————————————————————	
15	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 15	
15 15 15	1XX 1XX 1XX	6200 6200	920 930 930	OTHER FINANCING USES Resources to Other Districts Resources to Other Districts Federal Resources to Other Districts	
				PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts Prior Period Expenditure Adjmnts	
				EQUITY USES	
				EXPENDITURES, OTHER FINANCING USES, ADJUSTMENTS, AND EQUITY SOURCES	
(-)					

 $^{\mbox{\tiny (a)}}$ Item should not be budgeted. Copy this page for each project of the fund.

MISCELLANEOUS PROGRAMS FUND

SCHEDULE OF CHANGES IN FUND BALANCE	 	
SOURCES:		•••••
1 TOTAL BEGINNING FUND BALANCE JULY 1, 20	 -	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, 2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
USES:		
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	 	
4 Increase (Decrease) in Reserve for Inventories Last year This year	 	
Increase (Decrease) in Reserve for Encumbrances Last year This year	 	
5 TOTAL ENDING FUND BALANCE JUNE 30, 20		

TRAFFIC EDUCATION FUND REVENUES

FUND	SOURCE	DESCRIPTION		
18	1311 1510 1981	REVENUE FROM LOCAL SOURCES District - Tuition, Individual District - Investment Earnings District - Summer School Revenue		
18	3260	REVENUE FROM STATE SOURCES State Driver's Education Reim		
18	XXXX TOTAL CUI	RRENT REVENUES - FUND 18		
18	5200 5700 I	OTHER FINANCING SOURCES Sale/Comp for Loss/Fixed Assets Resources from Dist/Coops	 	
18	6100	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)	 	
18	,	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated		
		ENUES, OTHER FINANCING SOURCES, STMENTS, AND EQUITY SOURCES	 	

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107. (b)

TRAFFIC EDUCATION FUND **EXPENDITURES**

FUND PRG FUNC	OBJ	DESCRIPTION			
	••••		•••••	• • • • • • • • • • • • • • • • • • • •	•••••
18 1XX 1XXX		INSTRUCTION			
		Regular Salaries, Teachers Regular Salaries, Clerical			
		Substitute Teachers			
		Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260 270	Health Insurance Life and Disability Insurance			
	270	Life and Disability Insurance			
	$\overline{2XX}$	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	4XX	Durghaged Droporty Corviged			
	TAA	Purchased Property Services			
	532	Postage, Petty Cash			
	550	Printing & Duplication			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	640	Books			
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
18 1XX 221X		SUPPORT SERVICES - INSTRUCTIONAL STAFF	7		
	582	Out of District Travel			
	5xx	Other Purchased Services			
18 1XX 26XX	440	OPERATIONS AND MAINTENANCE OF PLANT Repair & Maintenance Services			
	4xx	Purchased Property Services			
	520	Insurance, Liability			
	5 xx	Other Purchased Services			
	דיד 🔿 איז	EIIND			
TRAFFIC EDUCATE EXPENDITURES	TTOM	עמט ז			
FUND PRG FUNC	OBJ	DESCRIPTION			
•••••	••••	•••••••	••••••	• • • • • • • • • • • • •	••••••

18 1XX 26XX		OPERATIONS AND MAINTENANCE OF PLANT			
	610 615	Other Supplies & Expense Replacement Supplies and Parts			
	624	Vehicle Fuel			
	660	Minor Equipment-New			
	6XX	Supplies and Materials			-
	$\overline{7XX}$	Property and Equipment Acquisition			-
	8	Other Expenditures			
18 1XX 52	2XX	DEBT SERVICE EXPENDITUR	RES OTHER	THAN BONDED	INDEBTEDNESS
	840 850	Principal on Leases Interest on Leases			
	8XX	Other Expenditures			-
18 410 1XXX	112	INSTRUCTION - SUMMER SCHOOL Regular Salaries, Teachers			
	115	Regular Salaries, Clerical			
	122 160	Substitute Teachers			
	170	Sick Leave Termination Pay Vacation Termination Pay			
					
	1XX	Personal Services - Salaries			<u> </u>
	250	Workers Compensation			<u> </u>
	260 270	Health Insurance Life and Disability Insurance			
	2XX	Personal Services - Benefits			-
	320	Professional-Educational Services			<u>-</u>
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	$\overline{4XX}$	Purchased Property Services			·
18 410 1XXX		INSTRUCTION - SUMMER SCHOOL			
	5xx	Other Purchased Services			-
	610	Supplies			
	615	Replacement Supplies and Parts			-
	640 650	Books Periodicals			
	660	Minor Equipment			·
	6XX	Supplies and Materials		_	
	730	Major Equipment			
	$\overline{7xx}$	Property and Equipment Acquisition			-
	8	Other Expenditures			-
	-	Other Expenditures			
RAFFIC EDUCA' <u>XPENDITURES</u>	TION	FUND			-
UND PRG FUNC	OBJ	DESCRIPTION			
• • • • • • • • • • •	• • • • •	••••••	• • • • • • • • • •	•••••••	• • • • • • • • • •
18 XXX XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 18			

1	8 1XX 6200 920	OTHER FINANCING USES Resources to Other Districts		 	
1	8 XXX XXXX 892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts	(a)	 	
		EQUITY USES			
		ENDITURES, OTHER FINANCING USES, STMENTS, AND EQUITY SOURCES		 	
(a) _	Item should not	be budgeted for.			
		S IN FUND BALANCE			
	RCES:	•••••	•••••	• • • • • • • • • • • • •	••••••
1	TOTAL BEGINNING	FUND BALANCE JULY 1, 20		 - · 	
		EVENUES, OTHER FINANCING SOURCES, JUSTMENTS, AND EQUITY SOURCES		 	
USE	S:				
		XPENDITURES, OTHER FINANCING USES JUSTMENTS, AND EQUITY SOURCES	,	 	
		se) in Reserve for Inventories		 	
		This year			
		se) in Reserve for Encumbrances This year		 	
5 T	OTAL ENDING FUN	D BALANCE JUNE 30, 20			

LEASE-RENTAL FUND

REVENUES .	. 0112			
FUND SOURCE		DESCRIPTION		
20 1510 1910 1915 1920		REVENUE FROM LOCAL SOURCES District - Investment Earnings District - Rentals/Bldg & Equipment District - Dorm Chrg-Students/Tchr District - Contributions and Donatn		
20 XXXX TO	TAL C	URRENT REVENUES - FUND 20		
20 5200 5700		OTHER FINANCING SOURCES Sale/Comp for Loss/Fixed Assets Resources from Dist/Coops		
20 6100		PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)		
20 0970 ^b		EQUITY SOURCES Unrsrvd Fund Balance Reappropriated		
TOTAL CURRED PRIOR PERIOR	NT RE D ADJ	VENUES, OTHER FINANCING SOURCES, USTMENTS, AND EQUITY SOURCES	·	
ARM 10.2 EXPENDITURES FUND PRG FUNC	22.10 OBJ			e column. See
20 8XX 26XX	114 120	PERATIONS AND MAINTENANCE OF PLANT Regular Salaries, Technical Temporary Salaries Overtime		
	1 <u>xx</u>	Personal Services - Salaries		
	250	Workers Compensation		
	$\overline{2XX}$	Personal Services - Benefits		
	340	Technical Services		
	$\overline{3XX}$	Purchased Prof/Tech Services		
	440	Repair & Maintenance Services		
	4XX	Purchased Property Services		
	<u>5xx</u>	Other Purchased Services		
	610	Supplies		
	615 660	Replacement Supplies and Parts Minor Equipment		
	6XX	Supplies and Materials		
LEASE RENTAL	FUND			

FUND PRG FUNC OBJ DESCRIPTION

EXPENDITURES

•••••	••••	••••••	••••••	••••••	• • • • • • • • • • • • •
20 8XX 26XX		PERATIONS AND MAINTENANCE OF PLANT Major Equipment			
	$\overline{7xx}$	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
20 XXX XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 20			
20 1XX 6200	920	OTHER FINANCING USES Resources to Other Districts			
20 XXX XXXX	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts ^(a)			
		EQUITY USES			
		PENDITURES, OTHER FINANCING USES, USTMENTS, AND EQUITY SOURCES			
(a) Item should	d not	be budgeted for.			
SCHEDULE OF C		S IN FUND BALANCE	• • • • • • • • • • • •	• • • • • • • • • • •	
SOURCES:					
1 TOTAL BEGI	NNING	FUND BALANCE JULY 1, 20			
TOTAL CURR 2 PRIOR PERI	ENT R	REVENUES, OTHER FINANCING SOURCES, DJUSTMENTS, AND EQUITY SOURCES			
USES:					
		EXPENDITURES, OTHER FINANCING USES, DJUSTMENTS, AND EQUITY SOURCES			
		ase) in Reserve for Inventories This year			
		se) in Reserve for Encumbrances This year			
5 TOTAL ENDIN	G FUN	ID BALANCE JUNE 30, 20			

COMPENSATED ABSENCES FUND **REVENUES**

FUND SOURCE	DESCRIPTION	 	.
21 1510 ——	REVENUE FROM LOCAL SOURCES District - Investment Earnings		
21 XXXX TOTAL	CURRENT REVENUES - FUND 21	 	
21 5300	OTHER FINANCING SOURCES Operating Transfer From General Fd	 	
21 6100	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)	 	
21 0970 ^b	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated	 	
	REVENUES, OTHER FINANCING SOURCES,		

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

EXPENDI'			
FUND PRO			DESCRIPTION
	X 1XXX		Sick Leave Termination Pay
	X 21XX		Sick Leave Termination Pay
	X 221X		Sick Leave Termination Pay
	X 222X		Sick Leave Termination Pay
21 1X	X 23XX	160	Sick Leave Termination Pay
21 1X	X 24XX	160	Sick Leave Termination Pay
21 1X	X 25XX	160	Sick Leave Termination Pay
	X 26XX		Sick Leave Termination Pay
	X 27XX		Sick Leave Termination Pay
	0 1XXX		Sick Leave Termination Pay
	0 1XXX		Sick Leave Termination Pay
	0 1XXX		Sick Leave Termination Pay
21 91	0 3100	160	Sick Leave Termination Pay
	X 1XXX		Vacation Leave Termination Pay
	X 21XX		Vacation Leave Termination Pay
	X 221X		Vacation Leave Termination Pay
	X 222X X 23XX		Vacation Leave Termination Pay
	x 23xx X 24XX		Vacation Leave Termination Pay Vacation Leave Termination Pay
	x 24xx X 25XX		Vacation Leave Termination Pay Vacation Leave Termination Pay
	x 25xx X 26XX		Vacation Leave Termination Pay
	X 27XX		Vacation Leave Termination Pay
	0 1XXX		Vacation Leave Termination Pay
	0 1XXX		Vacation Leave Termination Pay
	0 1XXX		Vacation Leave Termination Pay
21 91	0 3100	170	Vacation Leave Termination Pay
COMPENS		BSENC	ES FUND
EXPENDI'	<u>rures</u>		
ים כוווים	ריעונים בי	OD T	DECODIDATON
FUND PRO	J FUNC	OBO	DESCRIPTION

⁽a)

•••••	•••••	•••••	• • • • • • • • • • • •	••••••
21 XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 21			
	OTHER FINANCING USES			
21 XXX XXXX 892 21 999 6100 910	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts ^(a) Operating Transfer to General Fund			
	EQUITY USES			
	PENDITURES, OTHER FINANCING USES, USTMENTS, AND EQUITY SOURCES			
(a) Item should not	be budgeted for.			
SCHEDULE OF CHANGE				
SOURCES:				••••••
1 TOTAL BEGINNING	FUND BALANCE JULY 1, 20			
	REVENUES, OTHER FINANCING SOURCES, DJUSTMENTS, AND EQUITY SOURCES			
USES:				
	EXPENDITURES, OTHER FINANCING USES, DJUSTMENTS, AND EQUITY SOURCES			
5 TOTAL ENDING FUN	ID BALANCE JUNE 30, 20			

IMPACT AID FUND **REVENUES**

FUND	SOURCE	DESCRIPTION			
26		REVENUE FROM LOCAL SOURCES			-
	1510	District - Investment Earnings			
26		REVENUE FROM FEDERAL SOURCES			
	4820	Federal Impact Aid (PL 81-874)			
- 26	 XXXX TOTAL CU	RRENT REVENUES - FUND 26	· _	· · -	
26		OTHER FINANCING SOURCES			
26	6100	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)			
26	0970 ^b	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated			
		ENUES, OTHER FINANCING SOURCES, STMENTS, AND EQUITY SOURCES			

Item should not be budgeted. Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107. (b)

UND	PRG	FUNC	OBJ	DESCRIPTION			
••••	••••	••••	••••	••••••	•••••	• • • • • • • • • • • • •	•••••
26	1XX	1XXX	112 115 117 122 160 170	INSTRUCTION Regular Salaries, Teachers Regular Salaries, Clerical Regular Salaries, Aides Substitute Teachers Sick Leave Termination Pay Vacation Termination Pay			
			1XX	Personal Services - Salaries			
			250 260 270 2XX	Workers Compensation Health Insurance Life and Disability Insurance Personal Services - Benefits			
			320	Professional-Educational Services			
			<u>3xx</u>	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			$\overline{4XX}$	Purchased Property Services			
			532 550 581	Postage, Petty Cash Printing & Duplication In District Travel			
			5XX	Other Purchased Services			
			610 615 640 650 660	Supplies Replacement Supplies and Parts Books Periodicals Minor Equipment Supplies and Materials			
26	1XX	1XXX	730	Major Equipment			
20	ZU IAA I.		7XX	Property and Equipment Acquisition			
			800	Other			
			8	Other Expenditures			

FUND PRG FUNC OBJ	DESCRIPTION			
26 1XX 21XX	SUPPORT SERVICES - STUDENTS	• • • • • • • • • • • • • • • • • • • •	•••••	•••••
20 IAA 2IAA	SUPPORT SERVICES - STUDENTS			
113	Regular Salaries, Professional			
115	Regular Salaries, Clerical			
117 120	Regular Salaries, Aides Temporary Salaries			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260				
270	Life and Disability Insurance			
2 XX	Personal Services - Benefits			
211	Personal Services - Benefics			
320	Professional-Educational Services			
$\overline{3xx}$	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
	_			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
550	Printing & Duplication			
581	In District Travel			=
5xx	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650 660	Periodicals Minor Equipment			
880	MINOI Equipment			-
6XX	Supplies and Materials			
730	Major Equipment			
7 x x	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			
26 1XX 221X	SUPPORT SERVICES - INSTRUCTIONAL STAFF	1		
320	Professional-Educational Services			
3 x x	Purchased Prof/Tech Services			
582	Out of District Travel/Inservice Trng			
$\overline{5}xx$	Other Purchased Services			
3				

JND PRG FUNC OBJ	DESCRIPTION			
••••••		• • • • • • • • • • • • •	••••••	•
26 1XX 222X	SUPPORT SERVICES - EDUCATIONAL MEDIA			
113	Regular Salaries, Professional			
115				
117				
120 160	± 2			
170				
170	vacación iciminación ray			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2 <u>xx</u>	Personal Services - Benefits			
2111	rendual bervices benefites			
320	Professional-Educational Services			
$\overline{3XX}$	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services		·	
532	Postage, Petty Cash			
550				
581	In District Travel			
<u>5xx</u>	Other Breakers described		· ·	
DAA	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment		-	
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other		· <u></u>	
8	Other Expenditures			

FUND PRG FUNC (ΛD.T	DECCDIDTION			
POND PRO FONC (DESCRIPTION			•
26 1XX 23XX		SUPPORT SERVICES - GENERAL ADMINISTRA	\TT ON		
	111		11 TOW		
		Regular Salaries, Administrators			
	115	- J			
	120	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
	150				
	160				
-	170	Vacation Termination Pay			
-					
_					
•	1XX	Personal Services - Salaries		- <u> </u>	
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
		-			
-	2XX	Personal Services - Benefits			
	310	Office/Administrative Services			
		Professional-Educational Services			
	330	Other Professional Services			
	340	Technical Services			
•	340	recliffical services		· ————	
-					
;	3XX	Purchased Prof/Tech Services			
4	440	Repair & Maintenance Services			
4	450	Rental			
-	4XX	Purchased Property Services			
Ţ	520	Insurance, Liability			
	531	Telephone			
		Postage			
	540				
		Printing & Duplication			
		In District Travel			
	582	Out of District Travel			
-		- <u></u>			
i	5XX	Other Purchased Services			
•	J	odici i di diabod bol vidob			
•	610	Supplies			
(615	Replacement Supplies and Parts			
		Books			
		Periodicals			
	660	Minor Equipment			
· ·	000	Hillor Equipment			
-	6XX	Supplies and Materials			
'	OAA	supplies and Macellais			
•	730	Major Equipment - New			
	740	Major Equipment - Replacement			
7	7XX	Property and Equipment Acquisition			-
•	42	borol and rdarbmone medarpreren			-
	800	Other			
		Professional Dues			
8	810	PIOLESSIONAL DUES			
-		Other Ferrary 711			
	8	Other Expenditures			
IMPACT AID FUNI	D				
<u>EXPENDITURES</u>					
FUND PRG FUNC (OBJ	DESCRIPTION			
			 .		

26 1XX 24XX	SUPPORT SERVICES - SCHOOL ADMINISTRAT	'ION	
111	Regular Salaries, Administrators		
115	Regular Salaries, Clerical		
119	Other Supervisory Salaries		
120			
150	Stipends, Prof-Educational		
160	Sick Leave Termination Pay		
	Vacation Termination Pay		
1XX			
250	Workers Compensation		
	Health Insurance		
270	Life and Disability Insurance		
2XX	Personal Services - Benefits		
320			
330	Other Professional Services		
340			
3 X X	Purchased Prof/Tech Services		
440	- L		
450	Rental		
			
4XX	Purchased Property Services		
F 2.1	m 1 1		
531			
	Postage		
540	Advertising		
	Printing & Duplication		
	In District Travel		
582	Out of District Travel		
5 XX	Other Purchased Services		
JAA	Other Purchased Services		
610	Supplies		
615			
640			
650			
660			
000	ninor adarbmene		
6XX	Supplies and Materials		
<u> </u>	pupping and macerials		
730	Major Equipment		
, 5 0	najor zgarpmono		
$\overline{7xx}$	Property and Equipment Acquisition		
800	Other		
810	Professional Dues		
8	Other Expenditures		

JND PRG FUN	IC OBJ	DESCRIPTION			
•••••	•••••	•••••	• • • • • • • • • • •	• • • • • • • • • • •	• • • • • • • • • • •
26 1XX 25X		SUPPORT SERVICES - BUSINESS SERVICES			
	111 115	, ,			
	119 120				
	150	Temporary Salaries Stipends, Prof-Educational			
	160 170				
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260 270	Health Insurance Life and Disability Insurance			
	$\overline{2}\overline{x}\overline{x}$				
	ZXX	Personal Services - Benefits			
	320 330	Professional-Educational Services Other Professional Services			
	340	Technical Services			
	3 <u>xx</u>	Purchased Prof/Tech Services			
	440 450	Repair & Maintenance Services Rental			
	$\overline{4xx}$	Purchased Property Services			
	520 531	Insurance, Liability Telephone			
	532	Postage	·		
	540 550	Advertising Printing & Duplication			
	581	In District Travel			
	582	Out of District Travel			
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	640	Books			
	650	Periodicals			
	660	Minor Equipment			
	$\overline{6XX}$	Supplies and Materials			
	730	Major Equipment			
	$\overline{7xx}$	Property and Equipment Acquisition			
	810	Professional Dues			
	8	Other Expenditures			

JND PRG FU	INC OB.T	DESCRIPTION	 	
DND FRG F	DINC ODD	DESCRIPTION	 	
26 1XX 26	SYY	OPERATIONS AND MAINTENANCE OF PLANT		
20 11111 20	32121	OT DIGITIONS THAT THE THE THE OT THE THE		
	114	Custodial Salaries		
	120		 	
	130			
	160		 	
	170		 	
	_, ,	vacation remainant ray	 	
	$\overline{1}\overline{x}$	Personal Services - Salaries	 	
	250	Workers Compensation		
	260		 	
	270		 	
		•		
	$\overline{2XX}$	Personal Services - Benefits		
	320	Professional-Educational Services		
	340	Technical Services		
	3 X X	Purchased Prof/Tech Services		
	411	Utilities, Gas		
	412	, ,	 	
	421		 	
	431	Disposal Services	 	
	440	Repair & Maintenance Services	 	
	460	Minor Construction Services	 	
	4XX	Purchased Property Services	 	
	532			
	581		 	
	582	Out of District Travel	 	
	5XX	Other Burghard Courters	 	
	SAA	Other Purchased Services	 	
	610	Cumpling		
	615	Supplies Replacement Supplies and Parts	 	
	660	Minor Equipment	 	
	000	minor Equipment	 	
	6XX	Supplies and Materials	 	
	OAA	Supplies and Materials	 	
	730 Ma	jor Equipment - New		
	740	Major Equipment - Replacement		
	, 10	at at burelle webtacement	 	
	$\overline{7}\overline{x}\overline{x}$	Property and Equipment Acquisition	 	
		F/ ama	 	
	800	Other		
	8	Other Expenditures		

FUND PRG FUNC OBJ	DESCRIPTION			
••••••••••••	DESCRIPTION	• • • • • • • • • •	••••••	• • • • • • • • • •
26 1XX 27XX	STUDENT TRANSPORTATION			
	Regular Salaries, Clerical			
118	Regular Salaries, Drivers			
119	Transportation Supervisors Sick Leave Termination Pay			
	Vacation Termination Pay			
170	vacacion iciminacion ray			
$\overline{1XX}$	Personal Services - Salaries			
250	Maralana Campanantian			
	Workers Compensation Health Insurance			
270				
$\overline{2XX}$	Personal Services - Benefits			
340	Technical Services			
-				
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
450	Rental			
$\overline{4xx}$	Purchased Property Services			
1111				
513				
514				
	Contingency Field Trips			
	Insurance, Liability			
531			-	
	Postage			
	Advertising			
550 581	Printing & Duplication In District Travel			
582		=	·	
	Other Prophers I Garagina			
5XX	Other Purchased Services			
610				
615	Replacement Supplies and Parts			
624 660	Vehicle Fuel			
660	Minor Equipment			
6xx	Supplies and Materials			
730	Major Equipment			
$\overline{7xx}$	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			
-	other Expenditures			
IMPACT AID FUND				
<u>EXPENDITURES</u>				
FUND PRG FUNC OBJ	DESCRIPTION			
•••••	• • • • • • • • • • • • • • • • • • • •	•••••	••••••	• • • • • • • • • • • • •

26 1XX 28XX	113 115	SUPPORT SERVICES - CENTRAL Regular Salaries, Professional Regular Salaries, Clerical			
	117	Regular Salaries, Aides			
	120	Temporary Salaries			
	160 170	Sick Leave Termination Pay Vacation Termination Pay			
	170	vacacion reminacion ray			
	$\overline{1XX}$	Personal Services - Salaries			
	250	Workers Compensation			
	260 270	Health Insurance Life and Disability Insurance			
	270	Dire and Disability insulance			
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	4XX	Purchased Property Services			
	532				
	550	Postage, Petty Cash Printing & Duplication			
	581	In District Travel			
	582	Out of District Travel			
	F 3737	Other Prophers I Garage			
	5XX	Other Purchased Services			
	610	Supplies			
	615 640	Replacement Supplies and Parts Books			
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
26 1XX 4XXX		FACILITIES ACQUISITIONS			
	710	Sites-Acquisition			
	720	Buildings-Acquisition Major Construction Services			
	725 730	Building Improvements - Equipment			
	750	Burraring improvements Equipment			
	7XX	Property and Equipment Acquisition			
26 1XX 5XXX		DEBT SERVICE OTHER THAN BONDED INDEBT al Leases, BOI Loans, Interest on Regi		S	
	840 850	Principal Interest			
	8	Other Expenditures			
MPACT AID FUI		Other Expenditures			
XPENDITURES					
UND PRG FUNC	OBJ	DESCRIPTION			
26 260 1XXX		SPECIAL PROGRAMS - BILINGUAL -INSTR	,		

	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
					
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	J2121	rurenabed from feet bervices			
	440	Repair & Maintenance Services			
	4XX	Purchased Property Services			
	532	Postage, Petty Cash			
	550	Printing & Duplication			
	561	Tuition-In State			
	562	Tuition-Out of State			
	581	In District Travel			
	5XX	Other Purchased Services			
	610	Cumpling			
	615	Supplies Replacement Supplies and Parts			
	640	Books			
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	7XX	Property and Equipment Acquisition			
	800	Other			
	8	Other Expenditures			
26 200 21 77		CDECTAL EDUCATION CUIDDODE CEDULCEC			
26 280 21XX		SPECIAL EDUCATION-SUPPORT SERVICES			
	113 115	Regular Salaries, Professional Regular Salaries, Clerical			
	117	Regular Salaries, Aides			
	120	Temporary Salaries			
	160				
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
MPACT AID FU	ND				
<u>XPENDITURES</u>					
UND PRG FUNC	OBJ	DESCRIPTION			
•••••	••••	***************************************	• • • • • • • • • •	••••••	• • • • • • • • • •
26 280 21XX		SPECIAL EDUCATION-SUPPORT SERVICES			
	250 260	Workers Compensation Health Insurance			
	270	Life and Disability Insurance			
	270	Bile and Disability institute			
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	440	Repair & Maintenance Services			
	$\overline{4XX}$	Purchased Property Services			

	581	In District Travel		 ·
	5XX	Other Purchased Services		
	610	Supplies		
	615	Replacement Supplies and Parts		
	640 650	Books Periodicals		
	660	Minor Equipment		
	6XX	Supplies and Materials		
	730	Major Equipment		
	7XX	Property and Equipment Acquisition		
	8	Other Expenditures		
26 280 221X	150	SPECIAL EDUCATION-SUPPORT SERVICES Stipend		
	$\overline{1}\overline{x}\overline{x}$	Personal Services - Salaries		
	$\overline{2}\overline{x}\overline{x}$	Personal Services - Benefits		
	320	Professional-Educational Services		
	$\overline{3XX}$	Purchased Prof/Tech Services		
	440	Repair & Maintenance Services		
	440	Repair & Maintenance Services		
	4XX	Purchased Property Services		
	582	Out of District Travel, Training		
	$\overline{5XX}$	Other Purchased Services		
	610	Supplies		
	6XX	Supplies and Materials		
	730	Major Equipment		
	7 x x	Property and Equipment Acquisition		
MPACT AID FUI		Property and Equipment Acquisition		
EXPENDITURES				
TIME DEC EINIC	OD T	DECCRIPTION		
FUND PRG FUNC		DESCRIPTION		
26 280 24XX	111	SPECIAL EDUCATION-ADMINISTRATION Director's Salaries		
	1XX	Personal Services - Salaries		
	250	Workers Compensation		
	260	Health Insurance		
	270	Life and Disability Insurance		
	$\overline{2XX}$	Personal Services - Benefits		
26 280 27XX	115 118 119 160 170	STUDENT TRANSPORTATION - SPECIAL EDUC Regular Salaries, Clerical Regular Salaries, Drivers Transportation Supervisors Sick Leave Termination Pay Vacation Termination Pay	ATION	

Personal Services - Salaries	 	
Workers Compensation		
Health Insurance		
Life and Disability Insurance	 	
Tile and Disastiley insulance	 	
Personal Services - Benefits		
Technical Services		
Purchased Prof/Tech Services		
Repair & Maintenance Services		
Rental	 	
Purchased Property Services	 	
Contracted Services, Private Contr		
Individual Contracts		
Contingency		
Field Trips	 	
Insurance, Liability		
Telephone		
Postage		
Advertising		
Printing & Duplication		
In District Travel	 	
Out of District Travel	 	
Other Purchased Services		
Supplies		
Replacement Supplies and Parts		
Vehicle Fuel	 	
Minor Equipment		
MINOI Equipment	 	
Supplies and Materials		
Major Equipment		
7	 	
Property and Equipment Acquisition	 	

FUND PRG FUNC	OBJ	DESCRIPTION			
••••••	••••	•••••••	• • • • • • • • • • •	• • • • • • • • • •	• • • • • • • • • •
26 3 1XXX		VO ED -			
20 3 1111111	112				
	115				
	117				
		Substitute Teachers			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	$\overline{1}\overline{x}\overline{x}$	Personal Services - Salaries			
	250	Workers Compensation			
		Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			
	320	Professional-Educational Services			
	$\overline{3XX}$	Purchased Prof/Tech Services			
	J 2121	ruronabea rror, reem bervreeb			
	440	Donair (Maintonango Commigag			
	440	Repair & Maintenance Services			
	4XX	Purchased Property Services			
	532	Postage, Petty Cash			
	550	Printing & Duplication			
	581	In District Travel			
	5xx	Other Purchased Services			
	JAA	Other Fulchased Services			
	C10	G1			
	610	Supplies			
	615	1			
	640	Books			
	650	Periodicals			
	660	Minor Equipment			
	6XX	Supplies and Materials			
	730	Major Equipment			
	750	Major Equipment			
	$\overline{7XX}$	December and Harrismanh Remideltion			
	/ XX	Property and Equipment Acquisition			
	800	Other			
	000	Oction			
		Other Francistics			
	8	Other Expenditures			
26 3 24XX		VO ED - ADMINISTRATION			
20 J Z4MM	111	Director's Salaries			
	T T T	Director & Sararres			
					
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
		Workers Compensation			
		Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			

Copy this page for each Vocational Education project.

FUND PRG FUNC OF	BJ DESCRIPTION		
		• • • • • • • • • • • • • • • • • • • •	•••••
26 420 1XXX	SPECIAL PROGRAMS - DISTRICT TITLE 1		
	12 Regular Salaries, Teachers		
	15 Regular Salaries, Clerical		
	17 Regular Salaries, Cierroar		
	17 Regular Salaries, Aides		
	22 Substitute Teachers		
	60 Sick Leave Termination Pay		
1'	70 Vacation Termination Pay		
12	XX Personal Services - Salaries		
2!	50 Workers Compensation		
26	60 Health Insurance		
2'	70 Life and Disability Insurance		
	1		
23	XX Personal Services - Benefits		
	in largonar barvious bandrias		
3.	20 Professional-Educational Services		
3.	20 Professional-Educacional Services		
-	Ty D		
32	XX Purchased Prof/Tech Services		
44	40 Repair & Maintenance Services		
43	XX Purchased Property Services		
58	81 In District Travel		
52	XX Other Purchased Services		
6.	10 Supplies		
	15 Replacement Supplies and Parts		
	40 Books		
~ -			
6.6	60 Minor Equipment		
-			
62	XX Supplies and Materials		
73	30 Major Equipment		
73	XX Property and Equipment Acquisition		
80	00 Other		
8	Other Expenditures		
o ₋			

IMPACT	AID	FUND				
EXPENDITURES						

FUND PRG FUNC OBJ DESCRIPTION

26 710 27XX	118	Regular Salaries, Drivers	RTATION	
	$\overline{1XX}$	Personal Services - Salaries		
	$\overline{2XX}$	Personal Services - Benefits		
	$\overline{3XX}$	Purchased Prof/Tech Services		
	440	Repair & Maintenance Services		
	4xx	Purchased Property Services		
	513 520	Contracted Services, Private Contr Insurance		
	5xx	Other Purchased Services		
	610 615 624	Supplies Replacement Supplies and Parts Vehicle Fuel		
	6XX	Supplies and Materials		
	730	Major Equipment		
	7 <u>x</u> x	Property and Equipment Acquisition		
26 710 34XX	119 120 150	SCHOOL SPONSORED ACTIVITIES Activities Director Salaries Temporary Salaries Extracurricular Stipend		
	$\overline{1XX}$	Personal Services - Salaries		
	$\overline{2XX}$	Personal Services - Benefits		
	$\overline{3XX}$	Purchased Prof/Tech Services		
	4XX	Purchased Property Services		
	520	Insurance		
	5XX	Other Purchased Services		
	610 615	Supplies Replacement Supplies and Parts		
	6XX	Supplies and Materials		

6 710	34XX		SCHOOL SPONSORED ACTIVITIES			
		730	Major Equipment			
		$\overline{7XX}$	Property and Equipment Acquisition			
		810	Dues			
		8	Other Expenditures			
5 720	27XX	118	SCHOOL SPONSORED ATHLETICS - TRANSPOR Regular Salaries, Drivers	NOITATS		
		$\overline{1XX}$	Personal Services - Salaries			
		$\overline{2XX}$	Personal Services - Benefits			
		$\overline{3XX}$	Purchased Prof/Tech Services		·	
		440	Repair & Maintenance Services			
		$\overline{4XX}$	Purchased Property Services			
		513 520	Contracted Services, Private Contr Insurance			
		5XX	Other Purchased Services		· <u></u>	
		610 615 624	Supplies Replacement Supplies and Parts Vehicle Fuel			
		6XX	Supplies and Materials			
		730	Major Equipment			
		$\overline{7}\overline{x}\overline{x}$	Property and Equipment Acquisition			
720	35XX	119 120 150	SCHOOL SPONSORED ATHLETICS Activities Director Salaries Temporary Salaries Extracurricular Stipend			
		$\overline{1XX}$	Personal Services - Salaries			
		$\overline{2XX}$	Personal Services - Benefits		· 	
		$\overline{3XX}$	Purchased Prof/Tech Services		· 	
		440	Repair & Maintenance Services			
		$\overline{4XX}$	Purchased Property Services			
		520 582	Insurance Out of District Travel			
		5XX	Other Purchased Services			
		610 615	Supplies Replacement Supplies and Parts			
CT AI	D FUI RES	6XX	Supplies and Materials			

26 720	35XX	730	SCHOOL SPONSORED ATHLETICS Major Equipment			
		$\overline{7xx}$	Property and Equipment Acquisition			
		810	Dues			
			Orbert Brown districts			
		8	Other Expenditures			
26 910	3100		SCHOOL FOOD SERVICES			
26 999	9999		UNDISTRIBUTED EMPLOYEE BENEFITS (Opti	on A - Undistr	ributed)	
		210	Social Security			
		220	Contribution, TRS			
		230	Contribution, PERS			
		240 250	Contribution, Unemployment Workers Compensation			
		250	workers compensation			
		2XX	Personal Services - Benefits			
26 XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 26			
26 1VV	6200	920	OTHER FINANCING USES Resources to Other Districts			
26 280			Spec Ed Resources to Other Districts			
26 1XX		-	Federal Resources to Other Districts			
			PRIOR PERIOD ADJUSTMENTS			
∠6 XXX	XXXX	892	Prior Period Expenditure Adjmnts (a)			
			EQUITY USES			
			ENDITURES, OTHER FINANCING USES,			

 $^{^{\}mbox{\tiny (a)}}$ Item should not be budgeted for.

IMPACT	AID	FUNI

SCHEDULE OF CHANGES IN FUND BALANCE	
SOURCES:	
1 TOTAL BEGINNING FUND BALANCE JULY 1, 20	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, 2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	
USES:	
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, 3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	
4 Increase (Decrease) in Reserve for Inventories Last year This year	
Increase (Decrease) in Reserve for Encumbrances Last year This year	
5 TOTAL ENDING FUND BALANCE JUNE 30, 20	

LITIGATION RESERVE FUND REVENUES

FUND	SOURCE	DESCRIPTION	 	
2	7 1510	REVENUE FROM LOCAL SOURCES District - Investment Earnings		
27	XXXX TOTAL C	URRENT REVENUES - FUND 27	 	
27	5300	OTHER FINANCING SOURCES Operating Transfer From General Fd	 	
27	6100	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)	 	
27	0970 ^b	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated	 	
		VENUES, OTHER FINANCING SOURCES, USTMENTS, AND EQUITY SOURCES	 	
FUND	<u>NDITURES</u> PRG FUNC OBJ	DESCRIPTION		
27 27 27	1XX 1XXX 1	Personal Services - Salaries Personal Services - Salaries Personal Services - Salaries Personal Services - Salaries		
27 27	1XX 1XXX 21XX 23XX 21XX 24XX 21XX 25XX 2	Personal Services - Benefits Personal Services - Benefits Personal Services - Benefits Personal Services - Benefits		
27	1XX 23XX 820	Judgments Against the Schl District	 	
27	XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 27	 	
27	999 6100 910	OTHER FINANCING USES Operating Transfer to General Fund	 	
27	XXX XXXX 892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts (a)	 	
		EQUITY USES		
		ENDITURES, OTHER FINANCING USES, ISTMENTS, AND EQUITY SOURCES		

Item should not be budgeted.

Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINA	ANCIAL SUMMARY	WORKSHEET	FP-
LITIGATION RESERVE FUND			
SCHEDULE OF CHANGES IN FUND BALANCE			
SOURCES:			
1 TOTAL BEGINNING FUND BALANCE JULY 1, 20			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			
USES:			
TOTAL CURRENT EXPENDITURES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY USES			
5 TOTAL ENDING FUND BALANCE JUNE 30, 20 (Line 1 + 2 - 3 = 5)			

BUILDING	FUND
<u>REVENUES</u>	

FUND SOURCE DESCRIPTION

		7xx	Property and Equipment Acquisition			
60	1XX 26XX		OPERATIONS AND MAINTENANCE OF PLANT			
UND	PRG FUNC	OBJ	DESCRIPTION		••••••	
	NDITURES					
BUILI	OING FUND					
		6XX	Supplies and Materials			
		615 624 660	Replacement Supplies and Parts Vehicle Fuel Minor Equipment-New			
		610 615	Other Supplies & Expense			
		$\overline{5XX}$	Other Purchased Services			
		520	Insurance, Liability			
		$\overline{4XX}$	Purchased Property Services			
60	1XX 26XX	440	OPERATIONS AND MAINTENANCE OF PLANT Repair & Maintenance Services			
		7xx	Property and Equipment Acquisition			
		730	Major Equipment			
		6XX	Supplies and Materials			
		640 660	Books Minor Equipment			
		610 615	Supplies Replacement Supplies and Parts			
		$\overline{4XX}$	Purchased Property Services			
60	1XX 1XXX	440	INSTRUCTION Repair & Maintenance Services			
'UND	PRG FUNC	OBJ	DESCRIPTION	•••••	•••••	• • • • • • • • • • •
XPEN	Item mag ARM 10.		ear in a budget column but not in an ac 7.	ctual revenue	or expenditur	e column. See
PRI	Item sh	ould	USTMENTS, AND EQUITY SOURCES not be budgeted.			
			Unrsrvd Fund Balance Reappropriated VENUES, OTHER FINANCING SOURCES,			
60	6100		EQUITY SOURCES			
60			PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments (a)			
30	5110 5200 5700		Sale of Bonds Sale/Comp for Loss/Fixed Assets Resources from Dist/Coops			
60	XXXX TO	TAL C	URRENT REVENUES - FUND 60 OTHER FINANCING SOURCES			
	1910 1920		District - Rentals/Bldg & Equipment District - Contributions and Donatn			
60	1510		REVENUE FROM LOCAL SOURCES District - Investment Earnings			

•••••